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Audit data collection

Collecte des données d'audit

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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).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

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

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.

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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 are 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, 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 content 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 the data elements and file formats needed for auditing.

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

The clauses in this document, including the Base (see 4.4), General Ledger (see 4.5), Accounts Receivable (see 4.6), Sales (see 4.7), Accounts Payable (see 4.8), Purchase (see 4.9), Inventory (see 4.10) and Property, Plant and Equipment (see 4.11) modules:

— 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 the business structure and process variances that can occur in some organizations.

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Audit data collection

1 Scope

This document establishes common definitions of accounting data elements and provides the 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 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, purchase, inventory, and property, plant and equipment.

2 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/IEC 14957:2010, *Information technology — Representation of data element values — Notation of the format*

ISO 17442, *Financial services — Legal entity identifier (LEI)*

3 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

— 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

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3.3
data element
basic unit of identifiable and definable *data* (3.1)

[SOURCE: ISO 2146:2010, 3.4, modified — The admitted term "element" has been deleted.]

3.4
data file
collection of *data* (3.1) records having a homogeneous structure

[SOURCE: ISO 14825:2011, 3.1.2, modified — The word "related" and the note to entry have 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* (3.8) and system rules that affect the extraction of audit *data* (3.1)

3.7
data questionnaire
supplemental information related to the system or auditee

3.8
data structure
framework comprising a number of *data elements* (3.3) in a prescribed form

[SOURCE: ISO 21007-1:2005, 2.16, modified —"element" has been deleted from the term.]

3.9
primary key
minimum set of attributes that uniquely specify a record in a table

3.10
reference identifier
foreign key
<in a relation> one or a group of attributes that corresponds to a *primary key* (3.9) in another relation

[SOURCE: ISO/IEC 20944-1:2013, 3.14.4.15, modified — The preferred term "reference identifier" has been added.]

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 to the term and the text after the second comma has been added to the end of the definition.]

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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 to the term and the text after the second comma has been added to 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 to the term and the text after the second comma has been added to the end of the definition.]

3.15
process flow
depiction of the steps in an accounting workflow, including the related *data* (3.1) and activities

3.16
syntax
set of rules, principles and processes that govern the *data structure* (3.8)

4 Modules, tables and fields

4.1 General

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

The modules within this document 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 are 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.

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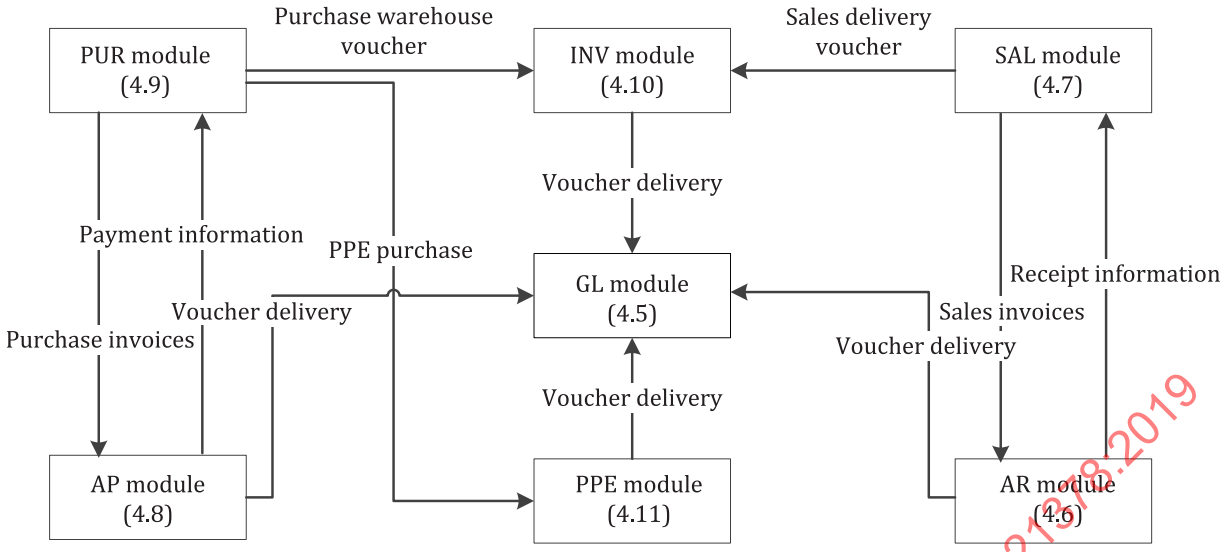

Figure 1 — Business modules in the ADCS

There is a total of 71 tables specifying data elements with structures in the 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 labelled 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 where the data are 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 are 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 5.5.

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

4.2 Naming conventions

The naming conventions aim to help 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.

a) The length of the table and data element name shall be no more than 30 characters.

b) 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.

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c) 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.

d) 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 the 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

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Table 1 *(continued)*

Abbreviation	Full name
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:

— each table name contains no more than three underlines;

— each table name is presented as “module (each table belongs) abbreviation + underline + table description”.

Special naming conventions for data elements include:

— each element name contains no more than four underlines;

— words in element name shall appear in normal word order (e.g. modifiers before nouns);

— the last word of element name is the keyword;

— 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.

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4.3 Representation and datatype of data elements

The representation of a data element defines its length and precision. The representation shall be designed in accordance with ISO/IEC 14957, ISO 4217 and ISO 8601-1. Datatype constrains the value that a data element might take. The ADCS supports the 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.

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Table 2 — 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*. a) %1c represents an indicator type. b) %3c represents currency. EXAMPLE USD = US dollars, CNY = Chinese yuan. c) %6c represents time zone as “±hh:mm”. EXAMPLE Newfoundland’s time zone = −03:30, Beijing’s time zone = +08:00. d) %8c represents time in 24-hour time (hh:mm:ss). EXAMPLE 1:00 PM = 13:00:00. e) %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 conform to Table 3. The specific requirements for these elements are not 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 (in accordance with ISO 8601-1). EXAMPLE %10c describes "2010-05-01", but not "2010-5-01".
Time	%8c	Represent time in 24-hour time in hh:mm:ss format (in accordance with ISO 8601-1). EXAMPLE 1:00 PM = 13:00:00.
String	%ns	Represent a sequence of characters, of which the maximum length is *n* (in accordance with 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) (in accordance with 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* (in accordance with ISO/IEC 14957:2010). EXAMPLE %4d describes "32", "3482", but not "34875".

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Table 3 *(continued)*

Datatype	Representation	ISO standard adoption
Boolean	%1c	Represent a two-valued logic data, of which the length is exactly 1 (in accordance with ISO/IEC 14957:2010). EXAMPLE %1c describes "1" or "0", which means True or False.

4.4 Base module

4.4.1 General

The Base (BAS) module contains basic information that is used across multiple modules. Its content includes data related to business units, payment terms, projects, bank accounts and currency. Other modules (e.g. GL, AR, SAL, AP) should be used in conjunction with this module.

4.4.2 BAS_Business_Segment

The BAS_Business_Segment (see Table 4) and the BAS_Business_Segment_Hierarchy (see 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 centre, project.

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

The fields within the BAS_Business_Segment (see 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	Code for each business segment.	1
2	Business_Segment_Name	String	%25s	Name of the business segment.	1
3	Segment_Reference_Level	String	%2c	Relative level of the segment, with 1 being the consolidated level and the numbers increasing through the lower levels of the organizational chart.	1
4	Organization_Type_Name	String	%60s	Indicates the name of the organization type (e.g. department, cost centre).	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	not applicable	not applicable

4.4.3 BAS_Business_Segment_Hierarchy

The fields in the BAS_Business_Segment_Hierarchy (see Table 6) are used to capture the relationships between the individual organizational 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 (e.g. business unit to division). This table is level 1.

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

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Table 6 — BAS_Business_Segment_Hierarchy

No.	Name	Data-type	Repre-sentation	Description	Level
1	Parent_Code	String	%25s	Code for the parent business segment. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
2	Child_Code	String	%25s	Code for the child business segment. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	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

4.4.4 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	Unique identifier for an employee. Typically auto-generated by the system.	1
2	Employee_Code	String	%60s	Code for the employee. Each employee has only one code. If someone has part-time jobs in multiple departments, there will be more than one record with different Employee_ID in this table. The part-time status will be reflected in Employee_Type_Code.	1
3	Employee_Name	String	%100s	Name of the employee.	1
4	Inactive_flag	Boolean	%1c	Indicates whether one employee is active or inactive. An employee can become inactive due to various reasons (e.g. taking a sabbatical).	2
5	Employee_Type_Code	String	%60s	Code for the employee type. EXAMPLE 004 is an on-the-job employee, 005 is a retired employee, 006 is a deceased employee, 007 is a part-time employee.	1
6	Employee_Type_Name	String	%60s	Name of the employee type. EXAMPLE Employed, retired, probation, part-time.	1

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Table 8 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
7	Department_Code	String	%25s	Code for 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 (see Table 4).	1
8	Employee_Job_Title	String	%60s	Job title of a person in an accounting unit. EXAMPLE Accounting manager.	2
9	Employee_Academic_Degree	String	%60s	Highest academic degree acquired. EXAMPLE Doctor, Master.	2
10	Employment_Date	Date	%10c	Employment date of the employee.	2
11	Termination_Date	Date	%10c	Termination date of the employee from when the labour contract was no longer valid, or from when the employee no longer works in this department.	2
12	User_ID	String	%25s	System user ID associated with the employee. Shall match the User_ID in the BAS_User table (see Table 10).	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	not applicable	not applicable
6	Department_Code	REF	Business_Segment_Code	BAS_Business_Segment
11	User_ID	REF	User_ID	BAS_User

4.4.5 BAS_User

The user information of the 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	Unique identifier for 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 fields such as Created_User_ID, Last_Modified_User_ID, Approved_User_ID and Posted_User_ID.	1

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Table 10 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
2	User_Active_Status	Boolean	%1c	Indicates whether the status of the user is active or inactive. A user can become inactive due to re-tirement, dismissal or termination, etc. EXAMPLE 1 is active, 0 is inactive.	2
3	User_Status_Modified_Date	Date	%10c	Modified date of the user's activation or termination status.	2
4	User_Name	String	%100s	Name of the user.	1
5	User_Job_Title	String	%100s	Job title of the person in the system. EXAMPLE System manager.	2
6	Department_Code	String	%25s	Code for 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 (see Table 4).	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 AP in the system.	2

The primary key and reference identifiers, 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	not applicable	not applicable
6	Department_Code	REF	Business_Segment_Code	BAS_Business_Segment

4.4.6 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	Unique identifier for the customer type. Typically auto-generated by the system.	1
2	Customer_Type_Code	String	%100s	Code for the customer type. EXAMPLE 004 is a platinum customer, 005 is a gold customer, 006 is a silver customer. Customer_Type_Code and Customer_Type_Name are not necessarily related.	1

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Table 12 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Customer_Type_Name	String	%80s	Name of the type categorized by the customer attributes. EXAMPLE Platinum customer, gold customer, silver customer.	1
4	Parent_Customer_Type_ID	String	%60s	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 (see Table 12).	2

The primary key and reference identifiers, 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	not applicable	not applicable
4	Parent_Customer_Type_ID	REF	Customer_Type_ID	BAS_Customer_Type

4.4.7 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	Unique identifier for the customer. Typically auto-generated by the system.	1
2	Customer_Account_Number	String	%100s	Number of the customer. This number is generated either by manual input or by the system.	1
3	Customer_Account_Name	String	%200s	Name of the customer.	1
4	Customer_Abbreviation	String	%100s	Abbreviation of the customer's name.	2
5	Parent_Customer_ID	String	%100s	Unique identifier for the parent customer. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	2
6	Corresponding_Supplier_ID	String	%100s	Unique identifier for the corresponding supplier in cases where the customer is also a supplier. Shall match the Supplier_Account_ID in the BAS_Supplier table (see Table 18). Otherwise, set NULL.	2

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Table 14 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
7	Customer_Type_ID	String	%60s	Unique identifier for the customer type. Typically auto-generated by the system. Shall match the Customer_Type_ID in the BAS_Customer_Type table (see Table 12).	2
8	Customer_TIN	String	%100s	Customer's tax identification number. This number is usually generated by a 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	Physical city where the customer is located.	1
12	Customer_State_Province	String	%6s	Physical state or province where the customer is located (in accordance with ISO 3166-2).	2
13	Customer_Physical_Postal_Code	String	%20s	Postal code of the city where the customer is physically located.	1
14	Customer_Country	String	%3s	Country code where the customer is physically located (in accordance with 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	Billing city of the customer.	1
18	CUS_Billing_State_Province	String	%6s	Billing state or province of the customer (in accordance with ISO 3166-2).	2
19	Customer_Billing_Postal_Code	String	%20s	Billing postal code of the customer's city.	1
20	Customer_Billing_Country	String	%3s	Billing country code of the customer (in accordance with ISO 3166-1).	1
21	Primary_Contact_Name	String	%100s	Name of the primary contact for the customer.	2
22	Primary_Contact_Phone	String	%20s	Phone number of the primary contact for the customer.	2
23	Primary_Contact_Email	String	%100s	Email address of the primary contact for the customer.	2
24	Inactive_Date	Date	%10c	Date when the customer was declared inactive. A customer can become inactive due to exceeding their credit limit, legal restrictions, contract termination or bankruptcy.	2
25	Transaction_Credit_Limit	Decimal	%22.4f	Per invoice credit limit established for the customer.	2
26	Total_Credit_Limit	Decimal	%22.4f	Credit limit for the customer's total outstanding balance.	2

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Table 14 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
27	Terms_Discount_Percentage	Decimal	%5.4f	Discount percentage the customer can take if an invoice is paid before a certain number of days. In the flat file, terms are represented as integers to a decimal place. EXAMPLE 10 % is 0.10.	2
28	Terms_Discount_Days	Integer	%6d	Number of days from the invoice date that the customer has to take advantage of discounted terms. Terms are represented as integers with no decimal places. EXAMPLE 10 days are 10.	2
29	Terms_Due_Days	Integer	%6d	Default number of days allowed to meet the obligation before an invoice becomes overdue.	2
30	Created_User_ID	String	%25s	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 (see Table 10).	2
31	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date.	2
32	Created_Time	Time	%8c	Time when the transaction record was created in the system.	2
33	Approved_User_ID	String	%25s	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 (see Table 10).	2
34	Approved_Date	Date	%10c	Date when the customer additions or changes were approved.	2
35	Approved_Time	Time	%8c	Time when the entry was approved.	2
36	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
37	Last_Modified_Date	Date	%10c	Date when the customer record was last modified.	2
38	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2

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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	not applicable	not applicable
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

4.4.8 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	Unique identifier for the supplier type. Typically auto-generated by the system.	1
2	Supplier_Type_Code	String	%100s	Code for the supplier type. EXAMPLE 004 is preferred suppliers, 005 is key suppliers, 006 is common suppliers.	1
3	Supplier_Type_Name	String	%80s	Name of the type categorized by the supplier attributes. EXAMPLE Preferred supplier, key supplier, common supplier.	1
4	Parent_Supplier_Type_ID	String	%60s	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 (see Table 16).	2

The primary key and reference identifiers, 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	not applicable	not applicable
4	Parent_Supplier_Type_ID	REF	Supplier_Type_ID	BAS_Supplier_Type

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4.4.9 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	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	Number of the supplier to whom payment is due or from whom unused credits have been applied. This number is usually generated by manual input or is generated by the system.	1
3	Supplier_Account_Name	String	%200s	Name of the supplier.	1
4	Supplier_Abbreviation	String	%100s	Abbreviation of the supplier's name.	2
5	Parent_Supplier_ID	String	%100s	Unique identifier for the parent supplier. Typically auto-generated by the system. Shall match the Supplier_Account_ID in the BAS_Supplier table (see Table 18).	2
6	Corresponding_Customer_ID	String	%100s	Unique identifier for the corresponding customer in cases where the supplier is also a customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14). Otherwise, set NULL.	2
7	Supplier_Type_ID	String	%60s	Unique identifier for the supplier type. Typically auto-generated by the system. Shall match the Supplier_Type_ID in the BAS_Supplier_Type table (see Table 16).	2
8	Supplier_TIN	String	%100s	Supplier's tax identification number. This 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	Physical city where the supplier is located.	1
12	Supplier_State_Province	String	%6s	Physical state or province where the supplier is located (in accordance with ISO 3166-2).	2
13	Supplier_Physical_Postal_Code	String	%20s	Postal code of the city where the supplier is physically located.	1
14	Supplier_Country	String	%3s	Country code where the supplier is physically located (in accordance with ISO 3166-1).	1
15	Supplier_Billing_Address1	String	%100s	Line 1 of the supplier's billing address.	1

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Table 18 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
16	Supplier_Billing_Address2	String	%100s	Line 2 of the supplier's billing address.	1
17	Supplier_Billing_City	String	%100s	Billing city of the supplier.	1
18	Supplier_Billing_State_PRV	String	%6s	Billing state or province of the supplier (in accordance with ISO 3166-2).	1
19	Supplier_Billing_Postal_Code	String	%20s	Billing postal code of the supplier's city.	1
20	Supplier_Billing_Country	String	%3s	Billing country code of the supplier (in accordance with ISO 3166-1).	1
21	Primary_Contact_Name	String	%100s	Name of the primary contact for the supplier.	2
22	Primary_Contact_Phone	String	%20s	Phone number of the primary contact for the supplier.	2
23	Primary_Contact_Email	String	%100s	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	Date when the supplier was declared inactive. A supplier can become inactive due to exceeding their credit limit, legal restrictions, contract termination or bankruptcy.	2
26	Transaction_Credit_Limit	Decimal	%22.4f	Per invoice credit limit established for the supplier.	2
27	Total_Credit_Limit	Decimal	%22.4f	Credit limit for the total outstanding balance approved for the supplier.	2
28	Terms_Discount_Percentage	Decimal	%5.4f	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 a decimal place. EXAMPLE 10 % is 0.10.	2
29	Terms_Discount_Days	Integer	%6d	Number of days from the invoice date that the supplier allows the customer to take advantage of discounted terms. Terms are represented as integers with no decimal places. EXAMPLE 10 days is 10.	2
30	Terms_Due_Days	Integer	%6d	Number of days allowed to meet the obligation before an invoice becomes overdue.	2
31	Created_User_ID	String	%25s	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 (see Table 10).	2
32	Created_Date	Date	%10c	Date when the record was created in the system.	2
33	Created_Time	Time	%8c	Time when the record was created in the system.	2

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Table 18 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
34	Approved_User_ID	String	%25s	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 (see Table 10).	2
35	Approved_Date	Date	%10c	Date when the supplier additions or changes were approved.	2
36	Approved_Time	Time	%8c	Time when the supplier additions or changes were approved.	2
37	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the record. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
38	Last_Modified_Date	Date	%10c	Date when the record was last modified.	2
39	Last_Modified_Time	Time	%8c	Time when 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	not applicable	not applicable
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

4.4.10 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 the GL_Trial_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	Number of the GL account.	1
2	GL_Account_Name	String	%100s	Name of the GL account.	1
3	GL_Account_Description	String	%1000s	Label or description associated with the GL_Account_Number.	2

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Table 20 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
4	FS_Caption	String	%100s	Financial statement caption that represents a related group of accounts. EXAMPLE Cash and cash equivalents, AP, cost of sales. The caption can be at the trial balance level.	1
5	Account_Type	String	%25s	Type of account. EXAMPLE Assets, liabilities, equity, revenues, expenses.	1
6	Account_Subtype	String	%25s	Subtype of the account. EXAMPLE Current assets are the subtype of assets.	1
7	Account_Hierarchy	Integer	%2d	Corresponding level for account number in the account hierarchy. EXAMPLE 1 is assets, 2 is the account subtype current assets.	2
8	Parent_GL_Account_Number	String	%100s	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 (e.g. set to NULL). Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
9	Balance_Debit_Or_Credit	String	%1c	Indicates 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	Indicates whether the GL account is active or inactive. EXAMPLE 1 is active, 0 is inactive.	2
11	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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The primary key and reference identifiers, 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	not applicable	not applicable
8	Parent_GL_Account_Number	REF	GL_Account_Number	BAS_Chart_Of_Accounts

4.4.11 BAS_Accounting_Period

The information related to the accounting period, including corresponding fiscal year, beginning date 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	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 from ISO 8601-1.	1
2	Accounting_Period	String	%15s	Accounting period in which the calendar date occurs. EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, from any beginning date to any ending date.	1
3	Accounting_Period_BEG_Date	Date	%10c	Calendar beginning date of the current accounting period.	1
4	Accounting_Period_Ending_Date	Date	%10c	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	not applicable	not applicable
2	Accounting_Period	PK	not applicable	not applicable

4.4.12 BAS_Journal_Entry_Type

The information relevant to the GL journal entry type (e.g. cash receipts, cash disbursements) is contained in Table 24. This table is level 2.

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Table 24 — BAS_Journal_Entry_Type

No.	Name	Data-type	Repre-sentation	Description	Level
1	JE_Type_Code	String	%60s	Code for the journal entry type. EXAMPLE 004 is a cash receipt entry, 005 is a cash disbursement entry, 006 is a non-cash entry.	1
2	JE_Type_Name	String	%60s	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. EXAMPLE Journal entries can be classified based on whether the transaction involves cash. In this case, there can be a 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 GL.	1
3	JE_Type_Abbreviation	String	%30s	Abbreviation of the journal entry type.	2
4	Active_Flag	Boolean	%1c	Indicates whether the JE type is active or inactive. EXAMPLE 1 is active, 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	not applicable	not applicable

4.4.13 BAS_Bill_Type

The information of the bill type (e.g. bank draft, commercial draft, promissory note, check) 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	Code for the bill type. EXAMPLE 004 is bank draft, 005 is promissory note, 006 is check.	1
2	Bill_Type_Name	String	%60s	Name of the bill type. EXAMPLE Bank draft, commercial draft, promissory note and check.	1
3	Active_Flag	Boolean	%1c	Indicates whether the bill type is active or inactive. EXAMPLE 1 is active, 0 is inactive.	2

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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	not applicable	not applicable

4.4.14 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	Code for the settlement method. Various methods can be used to settle transactions and transfer money. EXAMPLE 001 for cash, 002 for bills, 003 for credit card, 004 for remittance, 005 for bank collection.	1
2	Settlement_Method_Name	String	%60s	Name of the settlement method. EXAMPLE Cash settlement, issuing bills, credit card, bank remittance, bank collection.	1
3	Active_Flag	Boolean	%1c	Indicates whether the settlement method is active or inactive. EXAMPLE 1 is active, 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	not applicable	not applicable

4.4.15 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	Code for the currency (in accordance with ISO 4217).	1
2	Currency_Name	String	%30s	Name of the currency in the accounting and/or ERP system.	1

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Table 30 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Minor_Unit	Integer	%1d	Unit of recorded value that is a division of the respective unit of currency. Minor unit shows the decimal relationship between such a unit and the currency itself (in accordance with ISO 4217). Number 0 means that there is no minor unit for that currency. Numbers 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	Indicates whether Currency_Code is active or inactive. EXAMPLE 1 is active, 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	not applicable	not applicable

4.4.16 BAS_Measurement_Unit

The information of the measurement unit (UOM) used in the modules of GL, SAL, PUR, INV 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	Code for the measurement unit.	1
2	UOM_Name	String	%80s	Name of the measurement unit for measuring the quantity of the material, etc.	1
3	UOM_Abbreviation	String	%40s	Abbreviation of the measurement unit's name. EXAMPLE Kilogram is kg, square metre is sq.m.	1
4	Active_Flag	Boolean	%1c	Indicates whether the UOM_Code is active or inactive. EXAMPLE 1 is active, 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	not applicable	not applicable

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4.4.17 BAS_Payment_Term

The details of the payment term, which is applied and referenced in the PUR and SAL 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	Code for the payment term. EXAMPLE Terms of 2/10, net 60 are 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 % cash discount can be taken.	1
2	Payment_Term_Name	String	%200s	Full name of the payment term.	1
3	Payment_Term_Line_Number	String	%10s	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	Detailed description of the payment term's line. EXAMPLE Payment due date, discount days, discount percentage.	1
5	Active_Flag	Boolean	%1c	Indicates whether the payment term is active or inactive. EXAMPLE 1 is active, 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	not applicable	not applicable

4.4.18 BAS_Project

The detailed information related to the project (e.g. construction project, government, business-funded research project) is contained in Table 36. Projects are commonly administered separately and could be subject to being audited 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 GL, AR, AP and INV. This table is level 2.

Table 36 — BAS_Project

No.	Name	Data-type	Repre-sentation	Description	Level
1	Project_ID	String	%60s	Unique identifier for the project. Typically auto-generated by the system.	1
2	Project_Code	String	%80s	Code of the project.	1

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Table 36 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Project_Name	String	%80s	Name of the project related to operation and administration.	1
4	Project_Beginning_Date	Date	%10c	Beginning date of the project.	2
5	Project_Ending_Date	Date	%10c	Ending date of the project.	2
6	Active_Flag	Boolean	%1c	Indicates whether the project is active or inactive. EXAMPLE 1 is active, 0 is inactive.	2
7	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable

4.4.19 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	Number of the account opened in an institution (e.g. bank, financial institution, settlement centre). ISO 13616-2 is recommended if applicable.	1
2	Bank_Account_Name	String	%128s	Name of the account opened in an institution (e.g. bank, financial institution, settlement centre).	1
3	Bank_Code	String	%80s	Code for the financial institution (in accordance with ISO 9362 or ISO 17442). ISO 17442 is preferred. One reason is that the bank branch identifier will not change due to location movement.	1
4	Bank_Name	String	%200s	Full name of the institution (e.g. bank, financial institution, settlement centre).	1
5	Branch_Code	String	%80s	Code for the institution's branch.	1
6	Branch_Name	String	%200s	Full name of the institution's branch.	1
7	Branch_Country	String	%3s	Country code where the branch is physically located (in accordance with ISO 3166-1).	2

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Table 38 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
8	Branch_Region	String	%25s	Sub-region within a country. EXAMPLE A state in the US, a province in Canada.	2
9	Active_Flag	Boolean	%1c	Indicates whether the bank account is active or inactive. EXAMPLE 1 is active, 0 is inactive.	2
10	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable

4.4.20 BAS_Tax_Regulatory

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

Table 40 — BAS_Tax_Regulatory

No.	Name	Data-type	Repre-sentation	Description	Level
1	Regulator_Code	String	%25s	Code of the regulator or jurisdiction.	1
2	Regulator_Country	String	%3s	Country code where the regulator is located (in accordance with ISO 3166-1).	1
3	Regulator_Region	String	%25s	Sub-region within a country. EXAMPLE A state in the US, a province in Canada.	1
4	Regulator_Name	String	%100s	Name of the regulator for which tax is withheld or accrued.	1
5	Regulator_Role	String	%20s	Role of the regulator, whether federal, regional or local.	1
6	Regulator_Payable_Account_NUM	String	%100s	GL account used to reflect the amounts payable to the regulator. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1

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Table 40 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
7	Regulator_Accrual_Account_NUM	String	%100s	GL account used to reflect the accruals due to the regulator. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
8	Regulator_Expense_Account_NUM	String	%100s	GL account used to reflect the expenses related to the regulator. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
9	Regulator_ID	String	%25s	ID assigned/generated by the regulator for the reporting organization to the regulator.	1
10	Regulator_Reporting_ORG	String	%25s	Code for the reporting organization. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
11	Regulator_Active_Flag	Boolean	%1c	Indicates whether the Regulator_Code is active or inactive. EXAMPLE 1 is active, 0 is inactive.	1
12	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Regulator_Code	PK	not applicable	not applicable
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

4.4.21 BAS_Tax_Type

The detailed information on the tax types used by the business is contained in Table 42. The tables in the AR, SAL, AP and PUR modules contain four tax types, which can meet the requirements in most cases of the business. Tax types could be tax in country level, state level, county level or local level, or could be tax related to a transaction (e.g. sales tax, value added tax, tariff). This table is level 1.

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Table 42 — BAS_Tax_Type

No.	Name	Data-type	Repre-sentation	Description	Level
1	Tax_Type_Code	String	%25s	Code used to refer to this tax type, used as a key or cross-reference in files. EXAMPLE 004 is the income tax, 005 is the tariff, 006 is the value added tax.	1
2	Tax_Name	String	%100s	Name of the tax type. EXAMPLE Income tax, tariff, value added tax.	1
3	Regulator_Code	String	%25s	Code for the regulator for this tax. Shall match the Regulator_Code in the BAS_Tax_Regulatory table.	1
4	Tax_Type_Description	String	%100s	Description of the tax type.	1
5	Tax_Code_Description	String	%1000s	Description of the tax code, which is a sub-division 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 use the Extracted_Date from the BAS_Profile table (see Table 48).	1
7	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

The primary key and reference identifiers, 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	not applicable	not applicable
3	Regulator_Code	REF	Regulator_Code	BAS_Tax_Regulatory

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4.4.22 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 of which no other table contains their description information (e.g. region type) as given in Table 44. This table is used together with BAS_Customized_ACC_Value (see Table 46). This table is level 2.

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Table 44 — BAS_Customized_ACC_Segment

No.	Name	Data-type	Repre-sentation	Description	Level
1	Customized_ACC_Segment_Code	String	%60s	Code for the customized account segment that audit data need to be used. This does not include the fixed account segment having been identified. EXAMPLE Unlike customer, budget information is not included in the BAS module as an individual table, therefore budget can be identified as a customized account segment.	1
2	Customized_ACC_Segment_ Name	String	%200s	Customized account segment name that audit data need to be used. EXAMPLE Budget records, planned revenue, expenditure.	1
3	Customized_ACC_Description	String	%1000s	Customized account segment description that audit data need to be used. 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	Encoding rules of the value of a customized account segment. If the encoding rule has a hierarchy feature, each level is separated by "-". EXAMPLE Budget (with a 1-digit code, e.g. 1) can be subdivided into financial budget (with a 2-digit code, e.g. 01) and construction budget (with a 2-digit code, e.g. 05), with the financial budget containing budgeted revenue (with a 2-digit code, e.g. 03) and budgeted expenditure (with a 2-digit code, e.g. 04), which are the third-level segments. In this case, the Customized_ACC_Encoding_Rule is 1-2-2.	2
5	Hierarchy_Flag	Boolean	%1c	Whether or not the table value has a hierarchy feature. EXAMPLE 1 is yes, 0 is no.	2
6	Active_Flag	Boolean	%1c	Indicates whether the Customized_ACC_Segment_Code is active or inactive. EXAMPLE 1 is active, 0 is inactive.	2

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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	not applicable	not applicable

4.4.23 BAS_Customized_ACC_Value

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

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Table 46 — BAS_Customized_ACC_Value

No.	Name	Data-type	Repre-sentation	Description	Level
1	Customized_ACC_Value_Code	String	%60s	Code for 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	Associated with the BAS_Customized_ACC_Segment table. Shall match the Customized_ACC_Segment_Code in the BAS_Customized_ACC_Segment table (see Table 44).	1
3	Customized_ACC_Value_Name	String	%200s	Name of the account segment value of each file. EXAMPLE Budget-financial budget-budgeted expenditure.	1
4	ACC_Value_Description	String	%1000s	Detailed description of the account segment value.	2
5	Parent_ACC_Value_Code	String	%60s	Code for the parent customized account segment value. Shall match the Customized_ACC_Value_Code in the BAS_Customized_ACC_Value table (see Table 46).	1
6	Customized_ACC_Value_Hierarchy	String	%2s	Level of the current value in the file structure. EXAMPLE 1 is 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	not applicable	not applicable
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

4.4.24 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 example, when the financial data of 2016 from an auditee is extracted using SAP XXX ERP System in 2017.1.16, there should be 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.

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Table 48 — BAS_Profile

No.	Name	Data-type	Repre-sentation	Description	Level
1	Profile_Number	String	%5s	Number of the current data collection. This number is generated either by manual input or by the system.	1
2	Profile_Name	String	%30s	Name of the current data collection.	1
3	Fiscal_Year	String	%4c	Fiscal year in which the calendar date occurs. The date shall be shown as YYYY-MM-DD in the extended format. The YYYY indicates a four-digit year (in accordance with ISO 8601-1).	2
4	Accounting_Entity	String	%60s	Legal name of an accounting entity.	2
5	Industry	String	%20s	Corresponding industry name under a superior sector code.	2
6	Developer_Name	String	%200s	Name of accounting and/or ERP system software developer.	2
7	Software_Name	String	%200s	Name of accounting and/or ERP system software products.	2
8	Software_Version	String	%20s	Accounting and/or ERP system software version.	2
9	Functional_Currency_Code	String	%3c	Functional or group currency used in accounting and/or ERP system software (in accordance with ISO 4217).	2
10	Standard_Version	String	%30s	Standard issuing number of the standard(s) with which the current output files are consistent. EXAMPLE ISO 21378.	2
11	Extracted_Date	Date	%10c	Date of the data extraction.	1
12	Time_Zone	String	%6c	Indicates the difference between the local time and UTC of a 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 (in accordance with ISO 8601-1). EXAMPLE Newfoundland's time zone is −03:30, Beijing's time zone is +08:00.	1
13	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable

4.4.25 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 are 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.

a) Are there any exceptions, deviations or complexities in applying this data standard, for example:

   1) file formats (e.g. not pipe-delimited, no header row);

   2) field formats (e.g. no decimal point in numeric fields, alternative format for dates or times);

   3) records that are identified as non-financial (e.g. statistical or budget items);

   4) records that should have been included but were not available for this extract;

   5) fields (level 1) of level 1 tables and of required level 2 tables that should have been included but were not available;

   6) support systems used to create final data that is then transferred into the ERP system;

   7) audit trail for data transferred between systems.

b) What fields have been calculated rather than those supplied by the system?

c) What are the names, titles and user IDs associated with the financial management team (CFO and controller)?

d) Has the company had any significant acquisition, divestiture or system migration activity that can affect the data?

e) What are the policies and procedures around the use and reuse of user IDs?

f) What are the policies and procedures around the use and reuse of business segment codes when business units are acquired or disposed of?

g) What is the process for identifying business units and related hierarchies, and at what level are they being measured (e.g. geography, product line)?

h) What is the process for identifying business segments and related hierarchies? What level are they being measured (e.g. account, profit centre, division, business unit, fund, program, branch, project)?

i) Is it typical for employees to post entries on the weekends during the close process? If so, which weekends?

j) 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?

k) What are the observed company holidays?

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l) 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?

m) 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 sub-account be set up by the subsidiary itself?

n) Does the company have functional business units? Functional business units are business structures that are segmented by the type of business (e.g. sales unit, procurement unit, inventory unit, cost unit (or cost centre), profit centre). Functional business units may be accounted horizontally across the organization.

o) Within a department, do sectors exist that are independent of the organization's internal accounting department (e.g. the ministry of finance, sales department under a company)?

p) Does the ERP system store the individual accounting period table? Is the accounting period defined as annual or quarterly?

q) How is the customer classified? Does the classification have a hierarchical relationship?

r) How is the supplier classified? Does the classification have a hierarchical relationship?

s) Does the chart of accounts table specify the fields Account_Type, Account_Subtype and FS_Caption?

t) Which type of currency (e.g. amount, local amount, reporting amount) does the ERM system account for?

u) What are the ERP system measurement unit types (e.g. the basic measurement unit, inventory measurement unit, purchasing measurement unit, sales measurement unit, cost measurement unit)?

v) Does the ERP system record the tax authorities' information relating to the company itself? What information is recorded?

4.5 General Ledger module

4.5.1 General

The General Ledger (GL) module is used to record the financial impacts of business processes. In most ERP systems and accounting packages, the GL 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 BAS module are illustrated in Figure 2.

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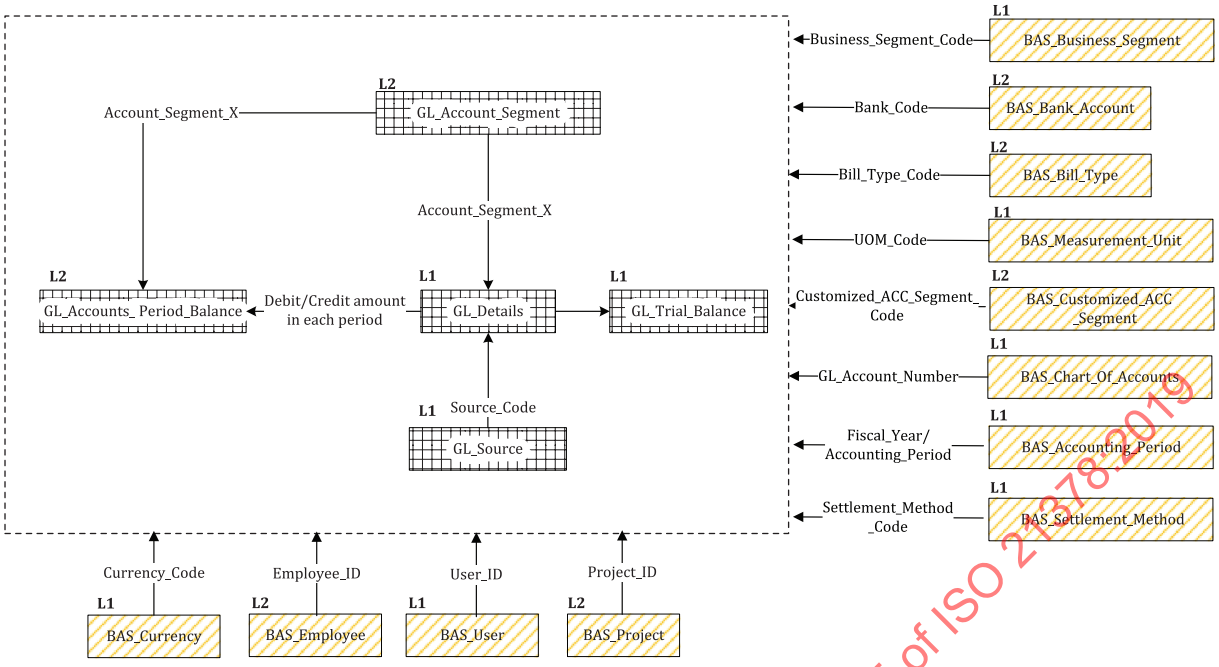

Key

Components

table in the BAS module

table in the GL module

Connections and lines

---- tables within the GL module

→ reference relationship

L1 table containing information that the auditor should leverage when auditing

L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Figure 2 — Table relation diagram of the GL module

4.5.2 GL_Trial_Balance

All the ledger account balance information of the 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	Number of the GL account. This number is often generated by the system. Shall match the GL_Account_Number used in the BAS_Chart_Of_Accounts table (see Table 20).	1

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Table 50 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
4	Balance_As_Of_Date	Date	%10c	Date through which the provided balance reflects account activity. EXAMPLE If a report is run for activity through 20141231 on 20150122, the date recorded will be 20141231.	1
5	Functional_Currency_Code	String	%3c	Code of the functional or group currency related to the balance (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
6	Reporting_Currency_Code	String	%3c	Code for the currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
7	Local_Currency_Code	String	%3c	Code for the currency used for local country reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
8	Transaction_Currency_Code	String	%3c	Code for the currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1

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Table 50 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 transactions 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 transactions 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 the 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	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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

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Table 51 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.5.3 GL_Details

All of the journal entry details for each transaction of the ADCS (e.g. associated journal entry ID, associated account number, debits or credits associated with the journal entry line) are contained in Table 52. 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	Unique identifier for the journal entry. Typically auto-generated by the system.	1
2	Journal_Number	String	%100s	Number of the journal entry (e.g. including serial number, document type, date).	1
3	GL_Account_Number	String	%100s	Number of the GL account. Shall match the GL_Account_Number used in the BAS_Chart_Of_Accounts table (see Table 20).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
6	Effective_Date	Date	%10c	Date of the journal entry, no matter when the entry is received or created. This sometimes refers to the accounting date or accounting effective date. EXAMPLE If the user wants to see the financial results for the period ending March 5, 20XX, the journal entry may be created on any day during the open period and be assigned to the period ending March 5, 20XX.	1

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Table 52 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
7	Journal_Line_Number	String	%100s	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	Code for the journal entry type. Shall match the JE_Type_Code in the BAS_Journal_Entry_Type table (see Table 24).	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 the source from which the journal entry originated. EXAMPLE Sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, spreadsheet. Shall match the Source_Code in the GL_Source table (see Table 54).	1
12	Bill_Number	String	%100s	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 entrusts 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	Type of bill. EXAMPLE Bank drafts, promissory notes, checks. Shall match the Bill_Type_Code in the BAS_Bill_Type table (see Table 26).	2
14	Bill_Date	Date	%10c	Date of the bill.	2
15	Quantity	Decimal	%22.4f	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	Code for the physical measurement scale for the inventory and PPE referred to as a "unit of measurement (UOM)". Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2

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Table 52 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
17	Unit_Price	Decimal	%22.8f	Per unit price of the inventory or PPE. This field is associated with Quantity and Amount. EXAMPLE If the account is inventory or PPE, Quantity can be multiplied 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	Code of the functional or group currency related to the amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
20	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
21	Reporting_Currency_Code	String	%3c	Code for the currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
22	Local_Amount	Decimal	%22.4f	Amount in the local country currency where the transaction originated.	2
23	Local_Currency_Code	String	%3c	Code for the currency used for local country reporting requirements (in accordance with ISO 4217). EXAMPLE USD, EUR. Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
24	Transaction_Amount	Decimal	%22.4f	Amount in the transaction currency.	2
25	Transaction_Currency_Code	String	%3c	Code for the currency used in the transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
26	Settlement_Method_Code	String	%60s	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). EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	2
27	Credit_Debit_Indicator	String	%1c	Indicates whether the amount is a credit or a debit. EXAMPLE C is credit, D is debit.	1

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Table 52 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
28	Reversal_Indicator	String	%1c	Indicates whether this entry is a reversal or to be reversed. EXAMPLE 1 is the entry is a reversal, 2 is the entry is being reversed, an empty (" ") is 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	Sign of cancellation of a journal entry already formed but not yet posted. EXAMPLE 0 is entry is not cancelled, 1 is entry is cancelled.	2
31	Created_User_ID	String	%25s	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 (see Table 10).	1
32	Created_Date	Date	%10c	Date when the journal entry was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date when the journal entry was posted to the GL or the period-end date.	1
33	Created_Time	Time	%8c	Time when the journal entry was created in the system.	2
34	Approved_User_ID	String	%25s	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 (see Table 10).	2
35	Approved_Date	Date	%10c	Date when the entry was approved.	2
36	Posted_User_ID	String	%25s	Unique identifier for the person who posted the journal entry to the ledger. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
37	Account_Segment_Employee	String	%60s	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 (see Table 8) through GL_Account_Segment.	2

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Table 52 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
38	Account_Segment_Project	String	%60s	Fixed account segment, recording information related to a project. EXAMPLE Construction projects that require separate accounting. The value of this field stored is Project_ID. Shall match the Project_ID in the BAS_Project table (see Table 36) through GL_Account_Segment.	2
39	Account_Segment_Bank_ Account	String	%60s	Fixed account segment, recording information related to bank accounts. The value of this field stored is Bank_Account_Number. More information about a certain bank account can be obtained from the BAS_Bank_Account table. Shall match the Bank_Account_Number in the BAS_Bank_Account table (see Table 38) 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	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Identi-fier	Referenced field	Referenced table
1	Journal_ID	PK	not applicable	not applicable
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

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Table 53 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.5.4 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 are 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	Code for the posting source (code for the source from which the journal entry originated). EXAMPLE Sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, spreadsheet. The code shall be a unique indicator for the underlying source.	1
2	Source_Description	String	%1000s	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. This should tie back to a system or significant accounting process. In some instances, it can be represented by the source system.	2
4	System_Manual_Identifier	String	%1c	Indicates whether the journal entry is system-generated or manually-entered. EXAMPLE S is system-generated, M is manually-entered.	2
5	Business_Process_Major	String	%100s	Major class of transaction associated with a business process. EXAMPLE Sales.	2
6	Business_Process_Minor	String	%100s	Sub-process of a major business process. EXAMPLE Orders, returns, discounts.	2

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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	not applicable	not applicable

4.5.5 GL_Account_Segment

The code and name for the account segment, as well as the GL_Account_Number to which the account segment is related, are contained in Table 56. Account Segment provides additional information for particular GL_Accounts (e.g. the AR contains the information regarding supplier, customer, employee, and project). Such information would be treated as an Account Segment below AR, thus resulting in a lengthy account structure. The Account Segment structure is therefore defined as a set to record related information, which efficiently stops account names and numbers from becoming too long and too complex. Account Segment is more flexible to capture the complicated information.

Some of the most frequently used account segments (e.g. project, employee, bank account) are 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	Number of the GL account. 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 (see Table 20).	1
2	Account_Segment_Number	String	%60s	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 the 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

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Table 56 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Account_Segment_Name	String	%200s	Name of the Account_Segment. Case 1: If the value of the 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 the Account_Segment_Number of the record is 5, the field value should be the name of a customized account segment, such as welfare expenditure.	1
4	Corresponding_File	String	%200s	Table corresponding to the account segment. Case 1: If the value of the 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 the 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 the Account_Segment_Number is larger than 0, and there is a table containing 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	Detailed description of the Account_Segment_Name.	1
6	Customized_ACC_Segment_Code	String	%60s	Code for the customized account segment. Shall match the Customized_ACC_Segment_Code in the BAS_Customized_ACC_Segment table (see Table 44).	1

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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	not applicable	not applicable
6	Customized_ACC_Segment_Code	REF	Customized_ACC_Segment_Code	BAS_Customized_ACC_Segment

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4.5.6 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, the cumulative total and balance of quantity of inventory or PPE can be recorded in this table. This is a well-established practice in some countries, such as in France and China. Countries can choose to use GL_Trial_Balance or GL_Accounts_Period_Balance or both, depending on their customary practice, and 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	Number of the GL account. 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 (see Table 20).	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 extend-ed format and the YYYY-MM-DD from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
4	Debit_Quantity	Decimal	%22.4f	Quantity information associated with the debiting inventory or PPE.	1
5	Credit_Quantity	Decimal	%22.4f	Quantity information associated with the crediting inventory or PPE.	1
6	Beginning_Quantity	Decimal	%22.4f	Beginning quantity of the inventory or PPE account.	1
7	Ending_Quantity	Decimal	%22.4f	Ending quantity of the inventory or PPE account.	1
8	UOM_Code	String	%80s	Code for the physical measurement scale for the inventory and PPE. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
9	Functional_Debit_Amount	Decimal	%22.4f	Cumulative debit total of the functional currency during the Accounting_Period.	1
10	Reporting_Debit_Amount	Decimal	%22.4f	Cumulative debit total of the reporting currency during the Accounting_Period.	1

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Table 58 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
11	Local_Debit_Amount	Decimal	%22.4f	Cumulative debit total of the local currency during the Accounting_Period.	1
12	Transaction_Debit_Amount	Decimal	%22.4f	Cumulative debit total of the transaction currency during the Accounting_Period.	1
13	Functional_Credit_Amount	Decimal	%22.4f	Cumulative credit total amount of the functional currency during the Accounting_Period.	1
14	Reporting_Credit_Amount	Decimal	%22.4f	Cumulative credit total of the reporting currency during the Accounting_Period.	1
15	Local_Credit_Amount	Decimal	%22.4f	Cumulative credit total of the local currency during the Accounting_Period.	1
16	Transaction_Credit_Amount	Decimal	%22.4f	Cumulative credit total of the transaction currency during the Accounting_Period.	1
17	BEG_Balance_Indicator	String	%1c	Beginning balance direction for the account, which indicates whether the beginning balance is debit or credit. EXAMPLE C is credit, D is debit.	1
18	Ending_Balance_Indicator	String	%1c	Ending balance direction for the account, which indicates whether the ending balance is debit or credit. EXAMPLE C is credit, D is debit.	1
19	Functional_Beginning_Balance	Decimal	%22.4f	Beginning balance of the functional currency.	1
20	Reporting_Beginning_Balance	Decimal	%22.4f	Beginning balance of the reporting currency.	1
21	Local_Beginning_Balance	Decimal	%22.4f	Beginning balance of the local currency.	1
22	Transaction_Beginning_Balance	Decimal	%22.4f	Beginning balance of the transaction currency.	1
23	Functional_Ending_Balance	Decimal	%22.4f	Ending balance of the functional currency.	1
24	Reporting_Ending_Balance	Decimal	%22.4f	Ending balance of the reporting currency.	1
25	Local_Ending_Balance	Decimal	%22.4f	Ending balance of the local currency.	1
26	Transaction_Ending_Balance	Decimal	%22.4f	Ending balance of the transaction currency.	1
27	Functional_Currency_Code	String	%3c	Code of the functional or group currency related to the balance (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
28	Reporting_Currency_Code	String	%3c	Code for the currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1

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Table 58 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
29	Local_Currency_Code	String	%3c	Code for the currency used for local country reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
30	Transaction_Currency_Code	String	%3c	Code for the currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
31	Account_Segment_Employee	String	%60s	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 (see Table 8) through GL_Account_Segment.	2
32	Account_Segment_Project	String	%60s	Fixed account segment, recording information related to a project. EXAMPLE Construction projects that require separate accounting. The value of this field stored is Project_ID. Shall match the Project_ID in the BAS_Project table (see Table 36) through GL_Account_Segment.	2
33	Account_Segment_Bank_Account	String	%60s	Fixed account segment, recording information related to bank accounts. The value of this field stored is Bank_Account_Number. More information about a certain bank account can be obtained from the BAS_Bank_Account table. Shall match the Bank_Account_Number in the BAS_Bank_Account table (see Table 38) 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	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	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
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

4.5.7 GL standard data profiling report

For each set of data that is extracted from the ERP system for the GL, the tests given in Table 60 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 are requested and include the information contained in Table 60. 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.
Non-balancing entries	Count and percentage of journal entries that do not balance to 0.
Non-balancing 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.

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Table 60 *(continued)*

Test	Description
Completeness and financial statement roll-forward	
Account roll-forward	Roll forward all accounts from the beginning of the fiscal year to the end of the period [i.e. 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].

4.5.8 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 are 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.

a) Which level 1 and level 2 tables are provided/available?

b) Which level 1 and level 2 data fields are provided/available?

c) Is there an implicit structure for creating a unique Journal_ID field (e.g. is it a concatenation of two or more other fields)? If so, what is the structure?

d) When are journal entries recognized in the financial statements (e.g. when created and when approved)?

e) Does the unique account number sequence capture classifications such as business units and sub-accounts (account flexfield)? If so, describe the account number sequence.

f) How are related-party transactions identified (e.g. transactions with wholly or partially owned subsidiaries)?

g) Do separate GL systems (e.g. instances within ERP, multiple GL or ERP installations) need to be considered when analysing the data? How are various ledgers in the data differentiated?

h) Which GL system(s) is (are) this data extraction from? Provide documentation for the data extraction (e.g. identify the ERP program used, provide the SQL code for the custom query).

i) How many applications or posting sources, including spreadsheets, are supporting the GL across all business units?

j) What are the types and names (application equates to ERP Module, subledger or other source of entries into the GL)?

k) What types of applications are used in the consolidation process and how do they relate to the "underlying" company ledgers and subledgers?

l) What is the process for handling eliminations, and is it replicated in the ERP system?

m) What is the process for financial statement consolidation? Are the financial statements systematically consolidated? If so, describe the process.

n) If the ERP is used for consolidation purposes, at what point in the financial reporting process (daily, monthly or quarterly) is the consolidation performed?

o) 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?

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p) Are reversal entries created manually or is it an automated process?

q) Are there transactions in the data that are not related to the financial statements (e.g. memo entries)? If so, how are they identified?

r) How did you use the GL Account_Type and Account_Subtype?

s) Is any non-financial data included and, if so, how is it identified?

t) How does the application define a manual versus an automated journal entry? Describe the transaction criteria that distinguish a standard transaction from a non-standard transaction.

u) How is currency conversion handled?

v) How is currency identified within the application?

w) 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 (e.g. monthly or daily)?

x) 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?

y) Does the application allow one-sided journal entries? If so, under what circumstances are these types of entries allowed?

z) 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?

aa) 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?

bb) Can a journal entry identifier number be reused within the GL? If so, what makes a journal entry number unique?

cc) How often are entries posted to the GL (real-time or batch process)? If posted via a batch process, what is the posting schedule?

dd) How are journal entries from business units or segments posted to the system? Are they summarized or posted in detail?

4.6 Accounts Receivable module

4.6.1 General

The Accounts Receivable (AR) module is intended to accommodate data collection and basic analysis of the AR phrase following SAL, 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 BAS, GL and SAL modules are illustrated in Figure 3.

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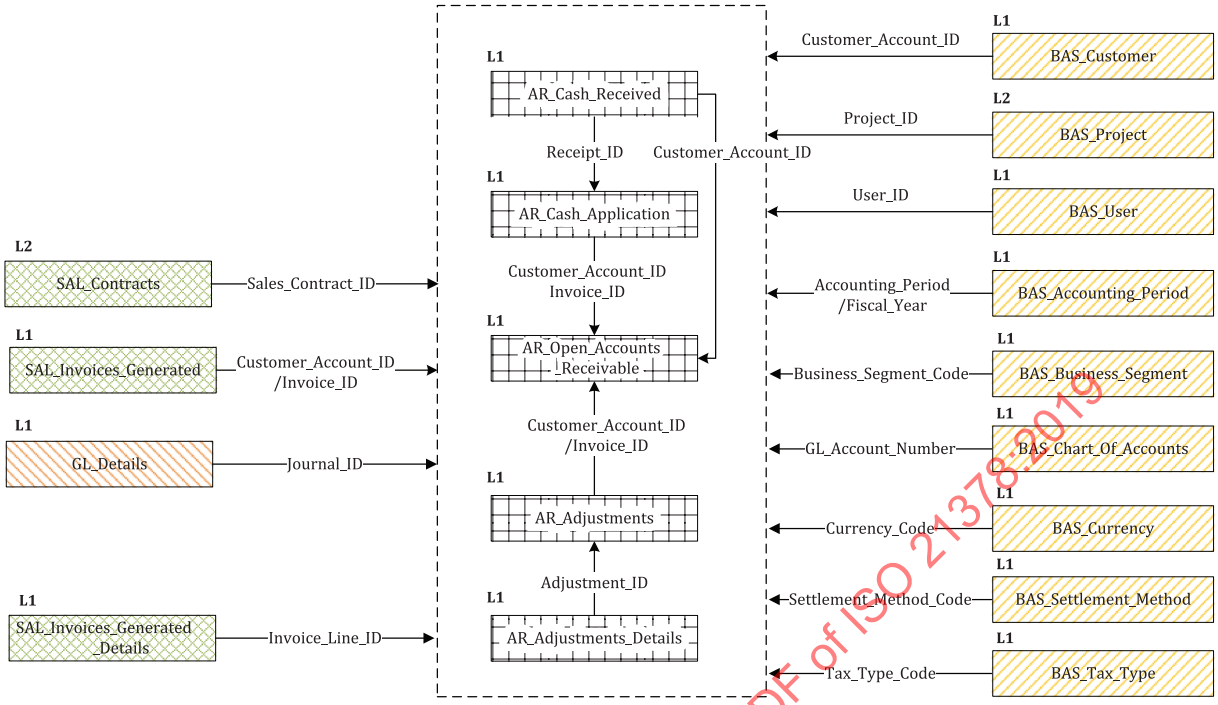

Key

Components

- table in the BAS module
- table in the AR module
- table in the SAL module
- table in the GL module

L1 table containing information that the auditor should leverage when auditing

L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Connections and lines

- tables within the AR module
- reference relationship

Figure 3 — Table relation diagram of the AR module

4.6.2 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 GL as of the same date. This table is level 1.

Table 61 — AR_Open_Accounts_Receivable

No.	Name	Data-type	Repre-sentation	Description	Level
1	Transaction_ID	String	%60s	Unique identifier for the transaction of an open AR that includes invoice and cash received. Typically auto-generated by the system.	1

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Table 61 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
2	Invoice_ID	String	%60s	Unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. May be set to NULL if the adjustment is at the customer (not invoice) level. Otherwise shall match the Invoice_ID in the SAL_Invoices_Generated table (see Table 80).	1
3	Customer_Account_ID	String	%100s	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 (see Table 14).	1
4	Sales_Contract_ID	String	%60s	Unique identifier for the sales contract from which AR is derived. Typically auto-generated by the system. May be set to NULL if there is no transaction related to Sales_Contract_ID. Otherwise shall match the Sales_Contract_ID in the SAL_Contracts table (see Table 72).	2
5	Project_ID	String	%60s	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 (see Table 36).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	2
8	Transaction_Date	Date	%10c	Date of the transaction, regardless of the date when the transaction is created. This is the date from which the due date is calculated based on the invoice terms.	1

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Table 61 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
9	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	2
10	Transaction_Due_Date	Date	%10c	Date when the 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 (e.g. for credit memos). Aging of a receivable is usually calculated based on this date.	1
11	Reference_Number	String	%100s	Number of an internally or externally generated transaction. EXAMPLE Check number, wire transfer number, original document ID.	2
12	Reference_Date	Date	%10c	Date on an internally or externally generated transaction. EXAMPLE Check date, 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	Code of the functional or group currency related to the amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
16	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
17	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
18	Reporting_Currency_Code	String	%3c	Reporting currency related to the amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
19	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
20	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2

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Table 61 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 analysing the 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 analysing the 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 analysing the net of the originating invoice and any cash received and adjustments against it.	2
24	Local_Balance	Decimal	%22.4f	Balance monetary amount in the local currency. The balance here refers to the remaining balance unreceived or needing settlement, which can be calculated by analysing the net of the originating invoice and any cash received and adjustments against it.	2
25	Remark	String	%500s	Free-form text description.	2
26	Grouping_Code	String	%100s	Code for grouping related items for different purposes.	2
27	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable
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

4.6.3 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	Repre-sentation	Description	Level
1	Receipt_ID	String	%60s	Unique identifier for the transaction of cash received. Typically auto-generated by the system.	1
2	Receipt_Number	String	%100s	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	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 (see Table 14).	1
4	Sales_Contract_ID	String	%60s	Unique identifier for the sales contract from which AR is derived. Typically auto-generated by the system. May be set to NULL if there is no transaction related to Sales_Contract_ID. Otherwise shall match the Sales_Contract_ID in the SAL_Contracts table (see Table 72).	2

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Table 63 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Project_ID	String	%60s	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 (see Table 36).	2
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	2
9	Receipt_Date	Date	%10c	Receipt date of the account receivable by the customer. EXAMPLE The received date of a check, wire transfer and cash.	1
10	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
11	Reference_Number	String	%100s	Number of an internally or externally generated transaction. EXAMPLE Check number, wire transfer number, original document ID.	1
12	Reference_Date	Date	%10c	Date on an internally or externally generated transaction. EXAMPLE Check date, wire transfer date.	1

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Table 63 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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	Recording currency used in the financial accounting software (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
16	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
17	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
18	Reporting_Currency_Code	String	%3c	Reporting currency related to the receipt amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
19	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
20	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
21	Amount_Credit_Debit_Indicator	String	%1c	Indicates whether the amount is a credit or a debit. EXAMPLE C is credit, D is debit.	1
22	Remark	String	%500s	Free-form text description.	2
23	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	1
24	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	1

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Table 63 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
25	Created_User_ID	String	%25s	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 (see Table 10).	1
26	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
27	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
28	Approved_User_ID	String	%25s	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 (see Table 10).	2
29	Approved_Date	Date	%10c	Date when the entry was approved.	2
30	Approved_Time	Time	%8c	Time when the entry was approved.	2
31	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
32	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
33	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2
34	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable
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

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Table 64 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.6.4 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	Repre-sentation	Description	Level
1	AR_Application_ID	String	%100s	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
4	AR_Application_Date	Date	%10c	Date of the cash application transaction, regardless of the date when the transaction was created.	1

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Table 65 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Customer_Account_ID	String	%100s	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 (see Table 14).	1
6	Receipt_ID	String	%60s	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 (see Table 63).	1
7	Invoice_ID	String	%60s	Unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. May be set to NULL if the adjustment is at the customer (not invoice) level. Otherwise shall match the Invoice_ID in the SAL_Invoices_Generated table (see Table 80).	1
8	Settlement_Method_Code	String	%60s	Code for the settlement method. Various methods can be used to settle transactions and transfer money. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	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	Recording currency used in the financial accounting software (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
11	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
12	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
13	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2

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Table 65 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
14	Reporting_Currency_Code	String	%3c	Reporting currency related to the amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
15	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
16	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
17	Remark	String	%500s	Free-form text description.	2
18	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	1
19	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	1
20	Created_User_ID	String	%25s	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 (see Table 10).	1
21	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
22	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
23	Approved_User_ID	String	%25s	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 (see Table 10).	2
24	Approved_Date	Date	%10c	Date when the entry was approved.	2
25	Approved_Time	Time	%8c	Time when the entry was approved.	2

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Table 65 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
26	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
27	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
28	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2
29	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

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4.6.5 AR_Adjustments

All the adjustments recorded against the invoice and impacting the invoice balance during the period (e.g. write-offs, credit memos, other adjustments) are contained in Table 67. 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.

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Table 67 — AR_Adjustments

No.	Name	Data-type	Repre-sentation	Description	Level
1	Adjustment_ID	String	%100s	Unique identifier for the adjustment of a record. Typically auto-generated by the system.	1
2	Adjustment_Number	String	%100s	Number of the adjustment of the 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 (e.g. serial number, document type, adjustment date).	1
3	Adjustment_Type_Name	String	%60s	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, other adjustments.	1
4	Adjustment_Document_Number	String	%100s	Number of an internally generated adjustment document (e.g. credit memo). This number is usually generated by manual input or automated using system-based rules (e.g. document number, document type, year).	1
5	Invoice_ID	String	%60s	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 the adjustment is at the customer (not invoice) level. Otherwise shall match the Invoice_ID in the SAL_Invoices_Generated table (see Table 80).	1
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	1

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Table 67 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
9	Adjustment_Date	Date	%10c	Date of the adjustment, regardless of the date when the adjustment was created.	1
10	Customer_Account_ID	String	%100s	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 (see Table 14).	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	Functional or group currency related to the adjustment amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
13	ADJ_Transaction_Amount	Decimal	%22.4f	Adjusted monetary amount recorded in the transaction currency.	1
14	ADJ_TRX_CUR_Code	String	%3c	Transaction currency related to the adjustment transaction amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Adjustment_Reporting_Amount	Decimal	%22.4f	Adjusted monetary amount recorded in the reporting currency.	2
16	Adjustment_Reporting_CUR_Code	String	%3c	Reporting currency related to the adjustment reporting amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
17	Adjustment_Local_Amount	Decimal	%22.4f	Adjusted monetary amount in the local currency.	2
18	Adjustment_Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2

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Table 67 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
19	Created_User_ID	String	%25s	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 (see Table 10).	1
20	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the adjustment itself.	1
21	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
22	Approved_User_ID	String	%25s	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 (see Table 10).	2
23	Approved_Date	Date	%10c	Date when the entry was approved.	2
24	Approved_Time	Time	%8c	Time when the entry was approved.	2
25	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
26	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
27	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2
28	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
29	Tax1_Local_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the local currency.	1
30	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
31	Tax2_Local_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the local currency.	2
32	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2

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Table 67 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
33	Tax3_Local_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the local currency.	2
34	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
35	Tax4_Local_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in local currency.	2
36	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
37	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
38	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
39	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
40	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
41	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
42	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 67 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
43	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
44	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
45	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
46	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Adjustment_ID	PK	not applicable	not applicable
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

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Table 68 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.6.6 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	Representation	Description	Level
1	Adjustment_ID	String	%100s	Unique identifier for the adjustment of a record. Typically auto-generated by the system. Shall match the Adjustment_ID in the AR_Adjustments table (see Table 67).	1
2	Adjustment_Line_ID	String	%60s	Unique identifier for the adjustment line. Typically auto-generated by the system.	1
3	Adjustment_Line_Number	String	%10s	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	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 the adjustment is at the customer (not invoice) level. Otherwise shall match the Invoice_ID in the SAL_Invoices_Generated_Details table (see Table 82).	1

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Table 69 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Invoice_Line_ID	String	%60s	Unique identifier for the invoice line. Typically auto-generated by the system. May be set to NULL if adjustment is at the customer (not invoice) level. Otherwise shall match the Invoice_Line_ID in the SAL_Invoices_Generated_Details table (see Table 82).	1
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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	Functional or group currency related to the adjustment amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	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	Transaction currency related to the adjustment transaction amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	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	Reporting currency related to the adjustment reporting amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
13	ADJ_Line_Local_Amount	Decimal	%22.4f	Adjusted monetary amount in the local currency.	2
14	ADJ_Line_Local_CUR_Code	String	%3c	Currency for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
15	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
16	Tax1_Local_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the local currency.	1

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Table 69 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
17	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
18	Tax2_Local_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the local currency.	2
19	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
20	Tax3_Local_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the local currency.	2
21	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
22	Tax4_Local_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in local currency.	2
23	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
24	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
25	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
26	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
27	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 69 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
28	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
29	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
30	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
31	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
32	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
33	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	Iden-tifier	Referenced field	Referenced table
1	Adjustment_ID	REF	Adjustment_ID	AR_Adjustments
2	Adjustment_Line_ID	PK	not applicable	not applicable
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

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Table 70 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.6.7 AR standard data profiling report

For each set of data that is extracted, the tests given in Table 71 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 are requested and include the information contained in Table 71. 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

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Table 71 *(continued)*

Test	Description
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. EXAMPLE Date or time fields not compliant with date or time format, numeric fields not including two decimal places.

4.6.8 AR standard data questionnaire

This questionnaire is informative and includes the following questions.

a) Which level 1 and level 2 tables are provided/available?

b) Which level 1 and level 2 data fields are provided/available?

c) Are ARs tracked by customer invoice or in aggregate for the customer?

d) 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?

e) How are transactions with related parties identified? For example, transactions with wholly or partially owned subsidiaries.

f) What is the organizational policy to maintaining invoices in the open item table once the balance is paid off?

g) What is the policy for cash application? Is cash applied only to specific documents, to oldest balances, to customer account?

h) How do you differentiate non-customer receivables from customer receivables?

4.7 Sales module

4.7.1 General

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

The SAL 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 Figure 4.

The tables within the SAL module and select key fields used for interactions with the BAS and INV modules are illustrated in Figure 4.

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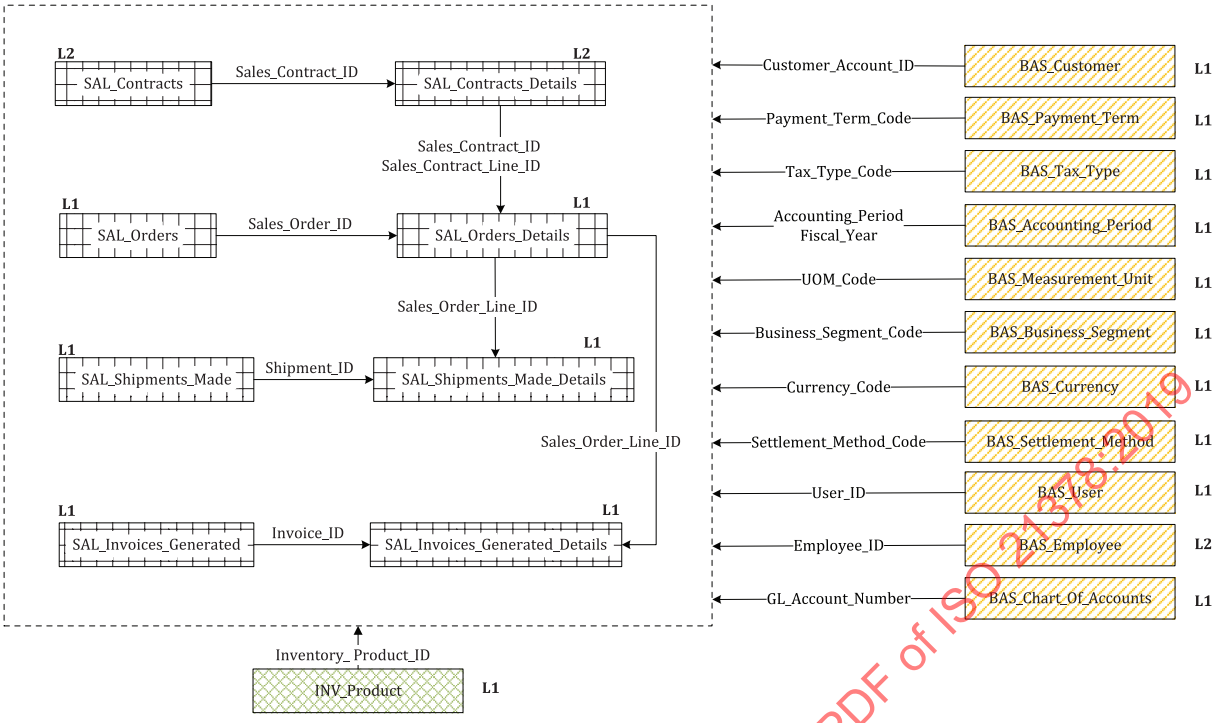

Key

Components

- table in the BAS module
- table in the SAL module
- table in the INV module
- L1 table containing information that the auditor should leverage when auditing
- L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Connections and lines

- tables within the SAL module
- reference relationship

Figure 4 — Table relation diagram of the SAL module

4.7.2 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	Unique identifier for the sales contract. Typically auto-generated by the system.	1
2	Sales_Contract_Number	String	%80s	Number of the sales contract. This number is generated either by manual input or by the system.	1
3	Contract_Type_Name	String	%80s	Name of the contract type used in sales activities. EXAMPLE Framework agreement, short-term contract.	1
4	Contract_Beginning_Date	Date	%10c	Beginning date of the contract.	1

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Table 72 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Contract_Ending_Date	Date	%10c	Ending date of the contract.	1
6	Customer_Account_ID	String	%100s	Unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	1
7	Sales_Organization_Code	String	%25s	Unique code of the sales organization that signed the contract. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
8	Salesperson_ID	String	%60s	Unique identifier for the salesperson. Shall match the Employee_ID in the BAS_Employee table (see Table 8).	1
9	Settlement_Method_Code	String	%60s	Code value or indicator for 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 (see Table 28).	2
10	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	2
11	Contract_Transaction_CUR_Code	String	%3c	Transactional currency specified in the contract (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
12	Created_Date	Date	%10c	Date when the contract was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	1
13	Status	String	%30s	Status of the sales contract. EXAMPLE New, save, submit, frozen.	1
14	Remark	String	%500s	Free-form text description.	1
15	Created_User_ID	String	%25s	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 (see Table 10).	1

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Table 72 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
16	Approved_User_ID	String	%25s	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 (see Table 10).	2
17	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Sales_Contract_ID	PK	not applicable	not applicable
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

4.7.3 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	Unique identifier for the sales contract. Typically auto-generated by the system. Shall match the Sales_Contract_ID in the SAL_Contracts table (see Table 72).	1
2	Sales_Contract_Line_ID	String	%60s	Unique identifier for the sales contract line. Typically auto-generated by the system.	1

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Table 74 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Sales_Contract_Line_Number	String	%10s	Number of a sales contract line. This number is usually generated by manual input or is system-generated (e.g. including contract ID, date, serial number).	2
4	Settlement_Organization_Code	String	%25s	Unique code of the settlement organization. Both parties have settlement unit code, which is used to identify an organization for a sales order settlement.. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	2
5	Dispatch_Organization_Code	String	%25s	Unique code of the dispatch organization. The dispatch unit refers to the unit who sends out goods belonging to the seller. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
6	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
7	Contract_Quantity	Decimal	%22.4f	Quantity of sales products in the contract.	1
8	Sales_UOM_Code	String	%80s	Code for the measurement unit for the sales product. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
9	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax) in the transaction currency.	1
10	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax) in the transaction currency.	1
11	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax) in the transaction currency.	1
12	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax) in the transaction currency.	1
13	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
14	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	2
15	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2

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Table 74 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
16	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
17	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
18	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
19	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
20	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
21	Due_Date	Date	%10c	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
22	Status	String	%30s	Status of the sales contract. EXAMPLE New, save, submit, frozen.	2
23	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Sales_Contract_ID	REF	Sales_Contract_ID	SAL_Contracts
2	Sales_Contract_Line_ID	PK	not applicable	not applicable
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

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4.7.4 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	Unique identifier for the sales order. Typically auto-generated by the system.	1
2	Sales_Order_Number	String	%100s	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 the 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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
5	Sales_Order_Type_Name	String	%80s	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. EXAMPLE Some enterprises are configured as non-contract orders, trial orders, factory orders and store orders.	1
6	Sales_Order_Date	Date	%10c	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	Unique code of the sales organization that signed the order. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
8	Salesperson_ID	String	%60s	Unique identifier for the salesperson. Shall match the Employee_ID in the BAS_Employee table (see Table 8).	2

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Table 76 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
9	Customer_Account_ID	String	%100s	Unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	1
10	Settlement_Method_Code	String	%60s	Code for the settlement method. Various methods can be used to settle transactions and transfer money. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
11	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	1
12	Order_Transaction_Amount	Decimal	%22.4f	Sales monetary amount recorded in the transaction currency.	1
13	Order_Transaction_CUR_Code	String	%3c	Transactional currency specified in the sales order (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
14	Created_User_ID	String	%25s	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 (see Table 10).	1
15	Created_Date	Date	%10c	Date when the order was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
16	Created_Time	Time	%8c	Time when the order was created in the system.	2
17	Approved_User_ID	String	%25s	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 (see Table 10).	2
18	Approved_Date	Date	%10c	Date when the sales order was approved.	2
19	Approved_Time	Time	%8c	Time when the sales order was approved.	2

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Table 76 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
20	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
21	Last_Modified_Date	Date	%10c	Date when the sales order was last modified.	2
22	Last_Modified_Time	Time	%8c	Time when the sales order was last modified.	2
23	Status	String	%30s	Status of the sales order. EXAMPLE The order has been shipped (goods on the way), the order has been collected, the order has been completed.	2
24	Remark	String	%500s	Free-form text description.	1
25	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Sales_Order_ID	PK	not applicable	not applicable
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

4.7.5 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 organizations may be assigned by each order line. This table is level 1.

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Table 78 — SAL_Orders_Details

No.	Name	Data-type	Repre-sentation	Description	Level
1	Sales_Order_ID	String	%100s	Unique identifier for the sales order. Typically auto-generated by the system. Shall match the Sales_Order_ID in the SAL_Orders table (see Table 76).	1
2	Sales_Order_Line_ID	String	%60s	Unique identifier for the sales order line. Typically auto-generated by the system.	1
3	Sales_Order_Line_Number	String	%10s	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	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 (see Table 74).	1
5	Sales_Contract_Line_ID	String	%60s	Unique identifier for the sales contract line. Typically auto-generated by the system. Shall match the Sales_Contract_Line_ID in the SAL_Contracts_Details table (see Table 74).	1
6	Payer_ID	String	%60s	Unique identifier for the payer. Typically auto-generated by the system. There are different purchase models in the group company (e.g. centralized purchase, decentralized payment, decentralization of procurement, 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	Unique code of the settlement organization. Both parties have settlement unit code, which is used to identify an organization for a sales order settlement. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	2
8	Dispatch_Organization_Code	String	%25s	Unique code of the dispatch organization. The dispatch unit refers to the unit who sends out goods belonging to the seller. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1

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Table 78 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
9	Due_Date	Date	%10c	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	Quantity by basic measurement unit.	1
11	Basic_UOM_Code	String	%80s	Code for the basic measurement unit in the sales order, which cannot be further separated. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
12	Sales_Order_Line_Quantity	Decimal	%22.4f	Quantity of the sales order line by the measurement unit in the sales order line.	1
13	Order_Line_UOM_Code	String	%80s	Code for the measurement unit in the sales order line. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
14	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax) in the transaction currency.	1
15	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax) in the transaction currency.	1
16	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax) in the transaction currency.	1
17	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax) in the transaction currency.	1
18	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
19	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	2
20	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
21	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
22	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
23	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
24	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2

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Table 78 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
25	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
26	Product_ID	String	%75s	Unique identifier for the sales product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
27	Order_Line_Transaction_Amount	Decimal	%22.4f	Transaction currency amount of the sales order line.	1
28	Status	String	%30s	Status of the document line. EXAMPLE New, save, submit, frozen.	2
29	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Sales_Order_ID	REF	Sales_Order_ID	SAL_Orders
2	Sales_Order_Line_ID	PK	not applicable	not applicable
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

4.7.6 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.

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Table 80 — SAL_Invoices_Generated

No.	Name	Data-type	Repre-sentation	Description	Level
1	Invoice_ID	String	%60s	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	Number of the internally generated invoice. This number is usually generated by manual input or is system-generated (e.g. including serial number, document type, date).	1
3	Fiscal_Year	String	%4c	Fiscal year in which the 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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
5	Official_Invoice_Code	String	%25s	Unique official code of the invoice, which is usually generated by the tax authorities.	2
6	Invoice_Type_Name	String	%60s	Name of the invoice type. The documents are classified according to business content.	1
7	Invoice_Date	Date	%10c	Date of the invoice, regardless of the date when the invoice was created. This is the date from which the due date is calculated based on the invoice terms.	1
8	Invoice_Due_Date	Date	%10c	Date when the payment is due from the customer. Aging of a receivable is usually calculated based on this date.	1
9	Customer_Account_ID	String	%100s	Unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	1

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Table 80 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
10	Settlement_Method_Code	String	%60s	Code value for the method used for cash receipts from customers. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
11	Invoice_Transaction_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
12	Invoice_Transaction_CUR_Code	String	%3c	Transactional currency appearing in the invoice (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
13	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	1
14	Terms_Discount_Percentage	Decimal	%5.4f	Discount percentage that can be provided if an invoice is paid before a certain number of days. Terms are represented as integers to a decimal place. EXAMPLE 10 % is 0.10.	2
15	Terms_Discount_Days	Integer	%6d	Number of days from the invoice date that the customer has to take advantage of discounted terms. Terms are represented as integers with no decimal places. EXAMPLE 10 days are 10.	2
16	Terms_Due_Days	Integer	%6d	Number of days allowed that the customer has to meet the obligation before an invoice becomes overdue.	2
17	Created_User_ID	String	%25s	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 (see Table 10).	1

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Table 80 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
18	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
19	Created_Time	Time	%8c	Time when the sales invoice was created in the system.	2
20	Approved_User_ID	String	%25s	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 (see Table 10).	2
21	Approved_Date	Date	%10c	Date when the generated invoice was approved. This should be a system-generated date (rather than user-created date).	2
22	Approved_Time	Time	%8c	Time when the generated invoice was approved.	2
23	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
24	Last_Modified_Date	Date	%10c	Date when the generated invoice was last modified.	2
25	Last_Modified_Time	Time	%8c	Time when the generated invoice was last modified.	2
26	Grouping_Code	String	%100s	Grouping mechanism for related items in a batch or grouping of invoices (e.g. the invoice grouping found in certain ERP systems).	2
27	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
28	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	1
29	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
30	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2

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Table 80 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
31	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
32	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
33	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
34	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
35	Status	String	%30s	Status of the generated invoice. EXAMPLE New, save, submit, frozen.	2
36	Remark	String	%500s	Free-form text description.	2
37	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Invoice_ID	PK	not applicable	not applicable
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

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4.7.7 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	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 (see Table 80).	1
2	Invoice_Line_ID	String	%60s	Unique identifier for the invoice line. Typically auto-generated by the system.	1
3	Invoice_Line_Number	String	%10s	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	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 (see Table 76).	1
5	Sales_Order_Line_ID	String	%60s	Unique identifier for the 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 (see Table 78).	1
6	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
7	Basic_UOM_Quantity	Decimal	%22.4f	Quantity by basic measurement unit.	1
8	Basic_UOM_Code	String	%80s	Code for the basic measurement unit in the sales invoice, which cannot be further separated. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
9	Invoice_Quantity	Decimal	%22.4f	Quantity recorded in the invoice line by the measurement unit for sales product.	1
10	Sales_UOM_Code	String	%80s	Code for the measurement unit for the sales product. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
11	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax) in the transaction currency.	1

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Table 82 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
12	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax) in the transaction currency.	1
13	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax) in the transaction currency.	1
14	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax) in the transaction currency.	1
15	Invoice_Line_Transaction_ Amount	Decimal	%22.4f	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 (e.g. the invoice grouping found in certain ERP systems).	2
17	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
18	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	1
19	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
20	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
21	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
22	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
23	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
24	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
25	GL_Line_Debit_Account_ Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 82 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
26	GL_Line_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
27	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
28	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
29	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
30	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
31	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
32	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
33	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 82 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
34	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
35	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Invoice_ID	REF	Invoice_ID	SAL_Invoices_Generated
2	Invoice_Line_ID	PK	not applicable	not applicable
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

4.7.8 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

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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	Unique identifier for the shipment. Typically auto-generated by the system.	1
2	Shipment_Number	String	%100s	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
5	Dispatch_Organization_Code	String	%25s	Unique code of the dispatch organization. The dispatch unit refers to the unit who sends out goods belonging to the seller. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
6	Shipment_Date	Date	%10c	Date of the shipment (date shipped).	1
7	Shipping_Reference_Number	String	%100s	Number of the reference of the shipping. The 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	Transactional currency related to the shipping amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
10	Shipping_Method	String	%60s	Transportation used for shipping. EXAMPLE Air, train, truck, hand delivered.	2

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Table 84 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
11	Shipper	String	%25s	Organization or individual that is or who is responsible for shipping the goods. EXAMPLE UPS, Federal Express.	2
12	Adjustment_Indicator	String	%1c	Represented by 0 if the transaction is the original shipment transaction. Represented by 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	Unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	1
15	Sales_Order_ID	String	%100s	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 (see Table 76).	1
16	Created_User_ID	String	%25s	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 (see Table 10).	1
17	Created_Date	Date	%10c	Date when the order was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
18	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
19	Approved_User_ID	String	%25s	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 (see Table 10).	2
20	Approved_Date	Date	%10c	Date when the shipment was approved. The date of signing the sales order.	2

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Table 84 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
21	Approved_Time	Time	%8c	Time when the shipment was approved.	2
22	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
23	Last_Modified_Date	Date	%10c	Date when the shipment was last modified.	2
24	Last_Modified_Time	Time	%8c	Time when the shipment was last modified.	2
25	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

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4.7.9 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.

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Table 86 — SAL_Shipments_Made_Details

No.	Name	Data-type	Repre-sentation	Description	Level
1	Shipment_ID	String	%100s	Unique identifier for the shipment. Typically auto-generated by the system. Shall match the Shipment_ID in the SAL_Shipments_Made table (see Table 84).	1
2	Shipping_Document_Line_ID	String	%100s	Unique identifier for the line of the shipping document. Typically auto-generated by the system.	1
3	Shipping_Document_Line_Number	String	%10s	Line number of the shipping document. This number is generated either by manual input or by the system.	1
4	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
5	Shipping_Quantity	Decimal	%22.4f	Quantity of the products in the shipment.	1
6	Shipping_UOM_Code	String	%80s	Code for the measurement unit recorded in the shipment. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
7	Shipping_Unit_Price	Decimal	%22.8f	Price per unit for the 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	Unique identifier for the 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 (see Table 78).	1
10	Sales_Order_Line_Quantity	Decimal	%22.4f	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	Code for the measurement unit in the 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 (see Table 32).	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

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Table 86 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 (see Table 78).	2
14	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Shipment_ID	REF	Shipment_ID	SAL_Shipments_Made
2	Shipping_Document_Line_ID	PK	not applicable	not applicable
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

4.7.10 SAL standard data profiling report

For each set of data that is extracted, the tests given in Table 88 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 are requested and include the information contained in Table 88. This report is informative.

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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 — ASAL_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. EXAMPLE Date or time fields not compliant with date or time format, numeric fields not including two decimal places.

4.7.11 SAL standard data questionnaire

This questionnaire is informative and includes the following questions.

a) Which level 1 and level 2 tables are provided/available?

b) Which level 1 and level 2 data fields are provided/available?

c) Which data are provided at the line-item level (e.g. by sales order line item, by invoice line item, by shipment document line item) or at a more aggregate level (e.g. by sales order, by invoice, by shipment)?

d) 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?

e) How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?

f) 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.

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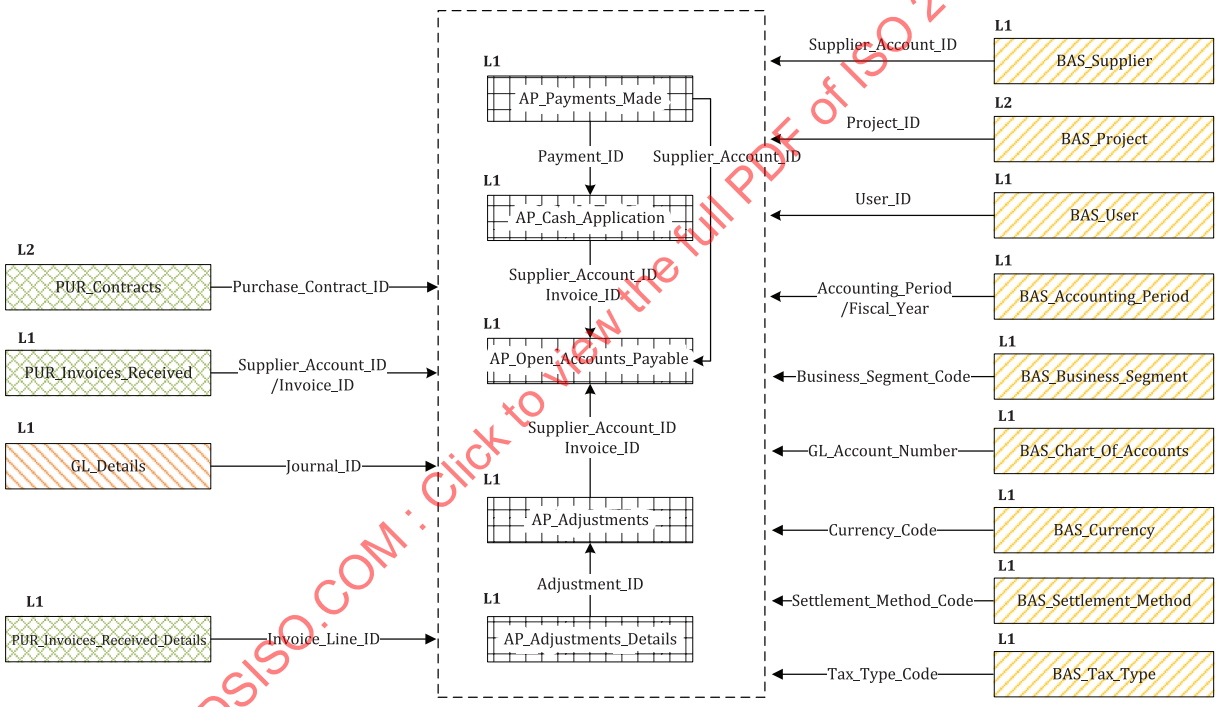
4.8 Accounts Payable module

4.8.1 General

Accounts Payable (AP) is money owed by a business to its suppliers shown as a liability on a company's balance sheet. An AP transaction is recorded in the AP 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 that suppliers offer to their customers by allowing them to pay for a product or service 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 to 30, and it is overdue after 30 days. 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 BAS, GL and PUR modules are illustrated in Figure 5.



Key

Components

- table in the BAS module
- table in the AP module
- table in the PUR module
- table in the GL module

Connections and lines

- tables within the AP module
- reference relationship

L1 table containing information that the auditor should leverage when auditing

L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Figure 5 — Table relation diagram of the AP module

4.8.2 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

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(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 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	Unique identifier for the transaction of open AP that includes invoice and cash paid. Typically auto-generated by the system.	1
2	Invoice_ID	String	%60s	Unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. May be set to NULL if the adjustment is at the supplier (not invoice) level. Otherwise shall match the Invoice_ID in the PUR_Invoices_Received table (see Table 112).	1
3	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
4	Purchase_Contract_ID	String	%60s	Unique identifier for the purchase contract, from which AP is derived. Typically auto-generated by the system. May be set to NULL if there is no Purchase_Contract_ID. Otherwise shall match the Purchase_Contract_ID in the PUR_Contracts table (see Table 104).	2
5	Project_ID	String	%60s	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 (see Table 36).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	2

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Table 89 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	2
8	Transaction_Date	Date	%10c	Date of the transaction, regardless of the date when 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	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	2
10	Transaction_Due_Date	Date	%10c	Date when the payment is due from the supplier. Not all transactions will have a due date. May be set to NULL if there is no due date (e.g. for credit memos). Aging of a receivable is usually calculated based on this date.	1
11	Reference_Number	String	%100s	Number of an internally or externally generated transaction. EXAMPLE Check number, wire transfer number, original document ID.	2
12	Reference_Date	Date	%10c	Date on an internally or externally generated transaction. EXAMPLE Check date, 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	Functional or group currency related to the amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
16	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1

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Table 89 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
17	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
18	Reporting_Currency_Code	String	%3c	Reporting currency related to the amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
19	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
20	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	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 analysing the 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 analysing the 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 analysing the net of the originating invoice and any payment made and adjustments against it.	2
24	Local_Balance	Decimal	%22.4f	Balance monetary amount in the local currency. The balance here refers to the remaining balance unpaid or needing settlement, which can be calculated by analysing the net of the originating invoice and any payment made and adjustments against it.	2
25	Remark	String	%500s	Free-form text description.	2

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Table 89 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
26	Grouping_Code	String	%100s	Code for grouping related items for different purposes.	2
27	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

4.8.3 AP_Payments_Made

Information on all payment transactions made during the period, including by 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	Unique identifier for the transaction of cash paid. Typically auto-generated by the system.	1
2	Payment_Number	String	%100s	Number of the transactional document, from which AP is derived. This number is usually generated by manual input or automated using system-based rules.	1

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Table 91 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
3	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
4	Purchase_Contract_ID	String	%60s	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 (see Table 104).	2
5	Project_ID	String	%60s	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 (see Table 36).	2
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	2
9	Payment_Date	Date	%10c	Payment date of the account payable by the supplier.	1

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Table 91 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
10	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the supplier. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
11	Reference_Number	String	%100s	Number of an internally or externally generated transaction. EXAMPLE Check number, wire transfer number, original document ID.	1
12	Reference_Date	Date	%10c	Date on an internally or externally generated transaction. EXAMPLE Check date, 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	Recording currency used in the financial accounting software (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
16	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
17	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
18	Reporting_Currency_Code	String	%3c	Reporting currency related to the payment amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
19	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
20	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
21	Amount_Credit_Debit_Indicator	String	%1c	Indicates whether the amount is a credit or a debit. EXAMPLE C is credit, D is debit.	1

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Table 91 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
22	Remark	String	%500s	Free-form text description.	2
23	GL_Debit_Account_Number	String	%100s	Number of the GL account on which the debit side of the transaction has been posted. This number is usually generated by manual input or automated using system-based rules. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
24	GL_Credit_Account_Number	String	%100s	Number of the GL account on which the credit side of the transaction has been posted. This number is usually generated by manual input or automated using system-based rules. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
25	Created_User_ID	String	%25s	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 (see Table 10).	1
26	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
27	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
28	Approved_User_ID	String	%25s	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 (see Table 10).	2
29	Approved_Date	Date	%10c	Date when the entry was approved.	2
30	Approved_Time	Time	%8c	Time when the entry was approved.	2
31	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
32	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
33	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2

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Table 91 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
34	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

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4.8.4 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, 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	Unique identifier for the application of cash from a payment to each invoice. Typically auto-generated by the system.	1

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Table 93 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
4	AP_Application_Date	Date	%10c	Date of the cash application transaction, regardless of the date when the transaction was created.	1
5	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
6	Payment_ID	String	%60s	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 (see Table 91).	1
7	Invoice_ID	String	%60s	Unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. May be set to NULL if the adjustment is at the supplier (not invoice) level. Otherwise shall match the Invoice_ID in the PUR_Invoices_Received table (see Table 112).	1
8	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the supplier. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1

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Table 93 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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	Recording currency used in the financial accounting software (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
11	Transaction_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the transaction currency.	1
12	Transaction_Currency_Code	String	%3c	Currency used in the actual transaction (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
13	Reporting_Amount	Decimal	%22.4f	Transaction monetary amount recorded in the reporting currency.	2
14	Reporting_Currency_Code	String	%3c	Reporting currency related to the amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
15	Local_Amount	Decimal	%22.4f	Transaction monetary amount in the local currency.	2
16	Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
17	Remark	String	%500s	Free-form text description.	2
18	GL_Debit_Account_Number	String	%100s	Number of the GL account on which the debit side of the transaction has been posted. This number is usually generated by manual input or automated using system-based rules. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1
19	GL_Credit_Account_Number	String	%100s	Number of the GL account on which the credit side of the transaction has been posted. This number is usually generated by manual input or automated using system-based rules. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	1

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Table 93 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
20	Created_User_ID	String	%25s	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 (see Table 10).	1
21	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the transaction itself.	2
22	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
23	Approved_User_ID	String	%25s	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 (see Table 10).	2
24	Approved_Date	Date	%10c	Date when the entry was approved.	2
25	Approved_Time	Time	%8c	Time when the entry was approved.	2
26	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
27	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
28	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2
29	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable
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

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Table 94 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.8.5 AP_Adjustments

All adjustments recorded against the invoice and impacting the invoice balance during the period (e.g. write-offs, credit memos, other adjustments) are contained in Table 95. 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	Unique identifier for the adjustment of a record. Typically auto-generated by the system.	1
2	Adjustment_Number	String	%100s	Number of the adjustment of the record. This 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 (e.g. serial number, document type, adjustment date).	1
3	Adjustment_Type_Name	String	%60s	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, other adjustments.	1
4	Adjustment_Document_Number	String	%100s	Number of an internally generated adjustment document (e.g. credit memo). This number is usually generated by manual input or automated using system-based rules (e.g. document number, document type, year).	1

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Table 95 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Invoice_ID	String	%60s	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 the adjustment is at the supplier (not invoice) level. Otherwise shall match the Invoice_ID in the PUR_Invoices_Received table (see Table 112).	1
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
9	Adjustment_Date	Date	%10c	Date of the adjustment, regardless of the date when the adjustment was created.	1
10	Supplier_Account_ID	String	%100s	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 (see Table 18).	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

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Table 95 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
12	ADJ_Functional_CUR_Code	String	%3c	Functional or group currency related to the adjustment amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
13	ADJ_Transaction_Amount	Decimal	%22.4f	Adjusted monetary amount recorded in the transaction currency.	1
14	ADJ_TRX_CUR_Code	String	%3c	Transaction currency related to the adjustment transaction amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
15	Adjustment_Reporting_Amount	Decimal	%22.4f	Adjusted monetary amount recorded in the reporting currency.	2
16	Adjustment_Reporting_CUR_Code	String	%3c	Reporting currency related to the adjustment reporting amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
17	Adjustment_Local_Amount	Decimal	%22.4f	Adjusted monetary amount in the local currency.	2
18	Adjustment_Local_Currency_Code	String	%3c	Currency used for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
19	Created_User_ID	String	%25s	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 (see Table 10).	1
20	Created_Date	Date	%10c	Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. This date does not necessarily correspond to the date of the adjustment itself.	1
21	Created_Time	Time	%8c	Time when the transaction was created in the system.	2
22	Approved_User_ID	String	%25s	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 (see Table 10).	2
23	Approved_Date	Date	%10c	Date when the entry was approved.	2

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Table 95 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
24	Approved_Time	Time	%8c	Time when the entry was approved.	2
25	Last_Modified_User_ID	String	%25s	Unique identifier for the last person who modified the entry. Typically auto-generated by the system. Shall match the User_ID in the BAS_User table (see Table 10).	2
26	Last_Modified_Date	Date	%10c	Date when the entry was last modified.	2
27	Last_Modified_Time	Time	%8c	Time when the entry was last modified.	2
28	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
29	Tax1_Local_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the local currency.	1
30	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
31	Tax2_Local_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the local currency.	2
32	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
33	Tax3_Local_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the local currency.	2
34	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
35	Tax4_Local_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in local currency.	2
36	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
37	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 95 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
38	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
39	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
40	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
41	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
42	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
43	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
44	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
45	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 95 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
46	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable
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

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4.8.6 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	Unique identifier for the adjustment of a record. Typically auto-generated by the system. Shall match the Adjustment_ID in the AP_Adjustments table (see Table 95).	1
2	Adjustment_Line_ID	String	%60s	Unique identifier for the adjustment line. Typically auto-generated by the system.	1
3	Adjustment_Line_Number	String	%10s	Number of the line item of the adjustment of record. This number is usually generated by manual input or automated using system-based rules.	1
4	Invoice_ID	String	%60s	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 the adjustment is at the supplier (not invoice) level. Otherwise shall match the Invoice_ID in the PUR_Invoices_Received_Details table (see Table 114).	1
5	Invoice_Line_ID	String	%60s	Unique identifier for the invoice line. Typically auto-generated by the system. May be set to NULL if adjustment is at the supplier (not invoice) level. Otherwise shall match the Invoice_Line_ID in the PUR_Invoices_Received_Details table (see Table 114).	1
6	Journal_ID	String	%100s	Unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal_ID in the GL_Details table (see Table 52).	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

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Table 97 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
8	ADJ_Line_Functional_CUR_Code	String	%3c	Functional or group currency related to the adjustment amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	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	Transaction currency related to the adjustment transaction amount (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	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	Reporting currency related to the adjustment reporting amount for non-consolidated reporting (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
13	ADJ_Line_Local_Amount	Decimal	%22.4f	Adjusted monetary amount in the local currency.	2
14	ADJ_Line_Local_CUR_Code	String	%3c	Currency for local reporting requirements (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
15	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
16	Tax1_Local_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the local currency.	1
17	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
18	Tax2_Local_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the local currency.	2
19	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
20	Tax3_Local_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the local currency.	2
21	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2

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Table 97 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
22	Tax4_Local_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in local currency.	2
23	GL_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
24	GL_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
25	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
26	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
27	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
28	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
29	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
30	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 97 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
31	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
32	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
33	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Adjustment_ID	REF	Adjustment_ID	AP_Adjustments
2	Adjustment_Line_ID	PK	not applicable	not applicable
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

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Table 98 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.8.7 AP standard data profiling report

For each set of data that is extracted, the tests given in Table 99 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 are requested and include the information contained in Table 99. 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_Payable — AP_Payments_Made — AP_Cash_Application — AP_Adjustments — AP_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. EXAMPLE Date or time fields not compliant with date or time format, numeric fields not including two decimal places.

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4.8.8 AP standard data questionnaire

This questionnaire is informative and includes the following questions.

a) Which level 1 and level 2 tables are provided/available?

b) Which level 1 and level 2 data fields are provided/available?

c) Which data are provided at the line-item level (e.g. by purchase order line item, by invoice line item, by receipt document line item)? Which data are provided at a more aggregate level (e.g. by purchase order, by invoice, by receipt)?

d) 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?

e) How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?

4.9 Purchase module

4.9.1 General

Purchase (PUR) 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 or requirements. This could be for a physical item (inventory) or a service. A requisition is generated, which details the requirements and actions the procurement process. The requisition may generate a request for proposal, a request for quotation or a direct PO to an established supplier. The conclusion of the requisition process is the generation of a purchase order. Purchase orders are normally accompanied by terms and conditions, 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 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 PUR module of the 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 in a timely manner, and record the relevant transactions and information accurately. The PUR module includes five types of business data: 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 shown in Figure 6.

The tables within the PUR module and select key fields used for interactions with the BAS and INV modules are illustrated in Figure 6.

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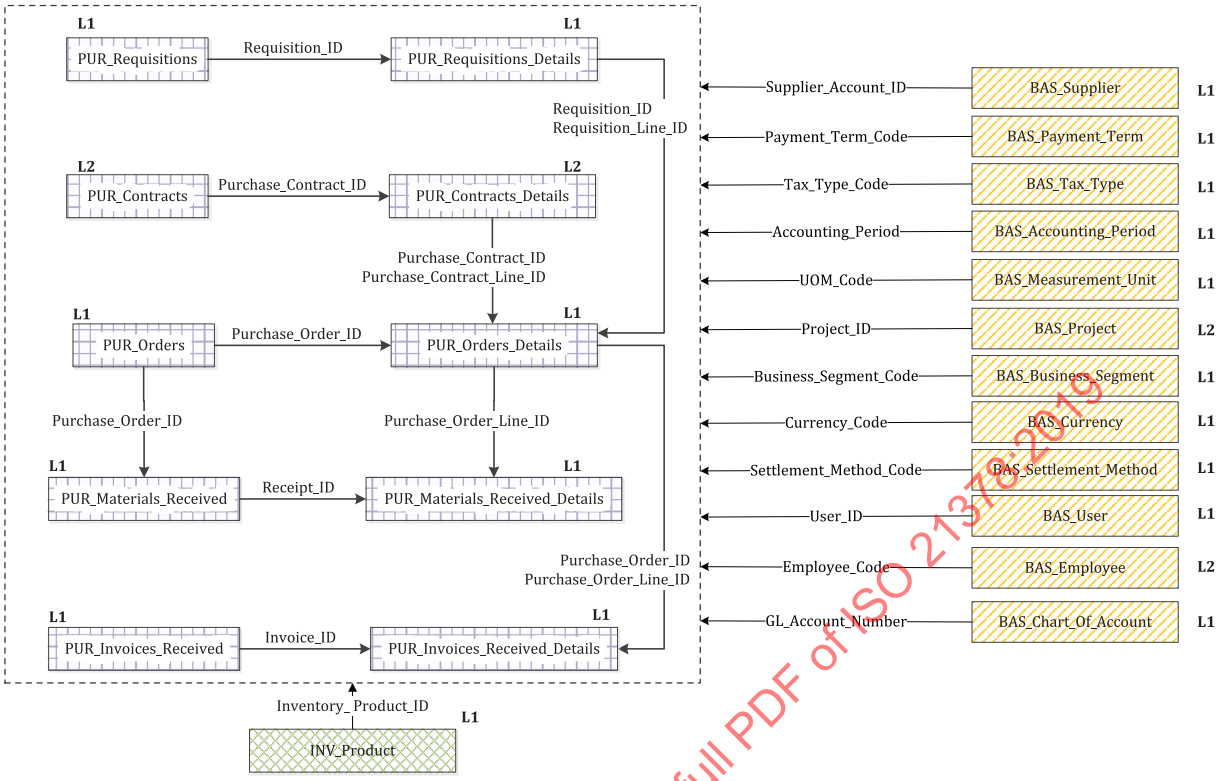

Key

Components

- table in the BAS module
- table in the PUR module
- table in the INV module

Connections and lines

- tables within the PUR module
- reference relationship

L1 table containing information that the auditor should leverage when auditing

L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Figure 6 — Table relation diagram of the PUR module

4.9.2 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	Unique identifier for the material purchase requisition. Typically auto-generated by the system.	1
2	Requisition_Number	String	%80s	Number of the material purchase requisition. This number is generated either by manual input or by the system.	1
3	Requisition_Date	Date	%10c	Submission date of the purchase requisition.	1

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Table 100 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
4	Created_User_ID	String	%25s	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 (see Table 10).	1
5	Created_Date	Date	%10c	Date when the 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	Status of the purchase requisition recorded at the moment. Different ERP vendors have different content for this information output. EXAMPLE New, save, submit, approved, frozen.	1
7	Remark	String	%500s	Free-form text description.	1
8	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

The primary key and reference identifiers, 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	not applicable	not applicable
4	Created_User_ID	REF	User_ID	BAS_User

4.9.3 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	Unique identifier for the material purchase requisition. Typically auto-generated by the system. Shall match the Requisition_ID in the PUR_Requisitions table (see Table 100).	1

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Table 102 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
2	Requisition_Line_ID	String	%60s	Unique identifier for the 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	Number of the requisition line. This number is generated either by manual input or by the system.	2
4	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
5	Requisition_Due_Date	Date	%10c	Last requested delivery of the purchased materials in the purchasing requisition. Completion of the delivery shall not be later than this date.	1
6	Requisition_Quantity	Decimal	%22.4f	Quantity of the purchased materials in the requisition.	1
7	Approved_Quantity	Decimal	%22.4f	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	Code for the measurement unit for purchasing materials. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
9	Project_ID	String	%60s	Unique identifier for the project. Typically auto-generated by the system. Shall match the Project_ID in the BAS_Project table (see Table 36).	1
10	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
11	Purchase_Organization_Code	String	%25s	Unique code of the purchase organization that signed the requisition. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1

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Table 102 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
12	Requisition_Organization_Code	String	%25s	Unique code of the organization with the 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 (see Table 4).	1
13	Status	String	%30s	Status of the requisition line. EXAMPLE In process, rejected.	1
14	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Requisition_ID	REF	Requisition_ID	PUR_Requisitions
2	Requisition_Line_ID	PK	not applicable	not applicable
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

4.9.4 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	Unique identifier for the purchase contract. Typically auto-generated by the system.	1

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Table 104 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
2	Purchase_Contract_Number	String	%80s	Number of the purchase contract. This number is generated by manual input or is system-generated.	1
3	Contract_Type_Name	String	%80s	Name of the contract type used in purchase activities. EXAMPLE Business agreement, quantity contract, value contract, price contract.	1
4	Contract_Beginning_Date	Date	%10c	Beginning date of the contract.	1
5	Contract_Ending_Date	Date	%10c	Ending date of the contract.	1
6	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
7	Purchase_Organization_Code	String	%25s	Unique code of the purchase organization that signed the contract. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
8	Purchaser_ID	String	%60s	Code for the person who is responsible for purchase contracts. Shall match the Employee_ID in the BAS_Employee table (see Table 8).	1
9	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	2
10	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	2
11	Contract_Transaction_CUR_Code	String	%3c	Transactional currency specified in the contract (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
12	Created_Date	Date	%10c	Date when the purchase contract was created in the system. This should be a system-generated date (rather than a user-created date).	1

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Table 104 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
13	Status	String	%30s	Status of the purchase contract recorded at the moment. Different ERP vendors have different content for this information output. EXAMPLE New, save, submit, approved, frozen.	1
14	Remark	String	%500s	Free-form text description.	1
15	Created_User_ID	String	%25s	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 (see Table 10).	1
16	Approved_User_ID	String	%25s	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 (see Table 10).	2
17	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

4.9.5 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.

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Table 106 — PUR_Contracts_Details

No.	Name	Data-type	Repre-sentation	Description	Level
1	Purchase_Contract_ID	String	%60s	Unique identifier for the purchase contract. Typically auto-generated by the system. Shall match the Purchase_Contract_ID in the PUR_Contracts table (see Table 104).	1
2	Purchase_Contract_Line_ID	String	%60s	Unique identifier for the 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 (e.g. including contract ID, date, serial number).	1
3	Purchase_Contract_Line_ Number	String	%10s	Number of a purchase contract line. This number is generated by manual input or is system-generated.	2
4	Settlement_Organization_Code	String	%25s	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 (see Table 4).	2
5	Receipt_Organization_Code	String	%25s	Unique code of the receiving materials organization (the receiving organization can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
6	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
7	Contract_Quantity	Decimal	%22.4f	Quantity of the purchased materials in the contract.	1
8	Purchase_UOM_Code	String	%80s	Code for the measurement unit for purchasing materials. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
9	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax) in the transaction currency.	1
10	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax) in the transaction currency.	1

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Table 106 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
11	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax) in the transaction currency.	1
12	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax) in the transaction currency.	1
13	Due_Date	Date	%10c	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 the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
15	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	2
16	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
17	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
18	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
19	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
20	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
21	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
22	Status	String	%30s	Status of the contract line. This describes changes in the execution of the contract line item. Different states will affect the execution and control of the business. EXAMPLE Termination, frozen, closed.	2
23	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	Identifier	Referenced field	Referenced table
1	Purchase_Contract_ID	REF	Purchase_Contract_ID	PUR_Contracts
2	Purchase_Contract_Line_ID	PK	not applicable	not applicable
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

4.9.6 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	Unique identifier for the purchase order. Typically auto-generated by the system.	1
2	Purchase_Order_Number	String	%100s	Number of the purchase order. This number is generated by manual input or is 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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1

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Table 108 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Purchase_Order_Type_Name	String	%80s	Name of the order type in purchase activities. EXAMPLE Ordinary purchasing, out-sourcing parts, process outsourcing.	1
6	Purchase_Order_Date	Date	%10c	Date of the purchase order regardless of the date when the order was created.	1
7	Purchase_Organization_Code	String	%25s	Unique code of the purchase organization that signed the order. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
8	Purchaser_ID	String	%60s	Code of the person who was responsible for purchase orders. Shall match the Employee_ID in the BAS_Employee table (see Table 8).	2
9	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
10	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
11	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	1
12	Order_Transaction_Amount	Decimal	%22.4f	Transaction monetary amount in the transaction currency.	1
13	Order_Transaction_CUR_Code	String	%3c	Transactional currency specified in the purchase order (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
14	Created_User_ID	String	%25s	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 (see Table 10).	1

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Table 108 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
15	Created_Date	Date	%10c	Date when the purchase order was created in the system. This should be a system-generated date (rather than a user-created date).	2
16	Created_Time	Time	%8c	Time when the purchase order was created in the system.	2
17	Approved_User_ID	String	%25s	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 (see Table 10).	2
18	Approved_Date	Date	%10c	Date when the purchase order was approved.	2
19	Approved_Time	Time	%8c	Time when the purchase order was approved.	2
20	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
21	Last_Modified_Date	Date	%10c	Date when 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	Time when the purchase order was last modified.	2
23	Status	String	%30s	Status of the purchase order. EXAMPLE New, save, submit, approved, frozen.	2
24	Remark	String	%500s	Free-form text description.	1
25	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	Iden-tifier	Referenced field	Referenced table
1	Purchase_Order_ID	PK	not applicable	not applicable
3	Fiscal_Year	REF	Fiscal_Year	BAS_Accounting_Period
4	Accounting_Period	REF	Accounting_Period	BAS_Accounting_Period

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Table 109 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.9.7 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	Unique identifier for the purchase order. Typically auto-generated by the system. Shall match the Purchase_Order_ID in the PUR_Orders table (see Table 108).	1
2	Purchase_Order_Line_ID	String	%60s	Unique identifier for the 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	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	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_Contracts table (see Table 104).	1

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Table 110 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Purchase_Contract_Line_ID	String	%60s	Unique identifier for the 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 (e.g. including contract ID, date, serial number). May be set to NULL if no transaction re-lated purchase contract. Otherwise shall match the Purchase_Contract_Line_ID in the PUR_Contracts_Details table (see Table 106).	1
6	Requisition_ID	String	%60s	Unique identifier for the material purchase requisition. Typically auto-generated by the system. May be set to NULL if there are no trans-action-related purchase requisitions. Otherwise shall match the Requisition_ID in the PUR_Requisitions table (see Table 100).	2
7	Requisition_Line_ID	String	%60s	Unique identifier for the 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. May be set to NULL if there are no trans-action-related purchase requisitions. Otherwise shall match the Requisition_Line_ID in the PUR_Requisitions_Details table (see Table 102).	2
8	Settlement_Organization_Code	String	%25s	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 (see Table 4).	2

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Table 110 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
9	Receipt_Organization_Code	String	%25s	Unique code of the receiving materials organization (the receiving organization can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
10	Project_ID	String	%60s	Unique identifier for the project. Typically auto-generated by the system. Shall match the Project_ID in the BAS_Project table (see Table 36).	2
11	Due_Date	Date	%10c	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	Quantity of the materials in the purchase order by the basic measurement unit.	1
13	Basic_UOM_Code	String	%80s	Code for the basic measurement unit in the purchase order, which cannot be further separated. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
14	Purchase_Order_Line_Quantity	Decimal	%22.4f	Quantity of the materials in the purchase order line by the purchase measurement unit.	1
15	Order_Line_UOM_Code	String	%80s	Code for the measurement unit in the purchase order line. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
16	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax).	1
17	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax).	1
18	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax).	1
19	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax).	1
20	Order_Line_Transaction_Amount	Decimal	%22.4f	Transaction currency amount of the purchase order line.	1
21	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
22	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	2
23	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2

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Table 110 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
24	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
25	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
26	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
27	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
28	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
29	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
30	Status	String	%30s	Status of a purchase order line. This describes changes in the execution of the order line item. Different states will affect the execution and control of the business. EXAMPLE Termination, frozen, closed.	2
31	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable
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

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Table 111 *(continued)*

No.	Name	Iden-tifier	Referenced field	Referenced table
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

4.9.8 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	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	Number of the received invoice. This number is usually generated by manual input or is system-generated (e.g. including serial number, document type, date).	1
3	Fiscal_Year	String	%4c	Fiscal year in which the Invoice_Date occurs. The year shall be shown in four digits as YYYY, which is part of the extend-ed format and the YYYY-MM-DD from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1

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Table 112 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Official_Invoice_Code	String	%25s	Unique official code of the invoice, which is usually generated by the tax authorities.	2
6	Invoice_Type_Name	String	%80s	Name of the invoice type. The invoices are classified according to business content. EXAMPLE Purchase invoice, purchase bill, payable adjustment, other payable.	1
7	Invoice_Date	Date	%10c	Date of the invoice, regardless of the date when the invoice was created. This is the date from which the due date is calculated based on the invoice terms.	1
8	Invoice_Due_Date	Date	%10c	Date when the payment is due to the supplier. Not all transactions will have a due date (e.g. credit memos). Aging of a payable is usually calculated based on this date.	1
9	Supplier_Account_ID	String	%100s	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 (see Table 18).	1
10	Settlement_Organization_Code	String	%25s	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 (see Table 4).	2
11	Settlement_Method_Code	String	%60s	Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier. EXAMPLE Check, wire transfer, cash. Shall match the Settlement_Method_Code in the BAS_Settlement_Method table (see Table 28).	1
12	Invoice_Transaction_Amount	Decimal	%22.4f	Transaction monetary amount of an invoice.	1
13	Invoice_Transaction_CUR_Code	String	%3c	Transactional currency appearing in the invoice (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1

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Table 112 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
14	Payment_Term_Code	String	%80s	Code for the payment term. EXAMPLE Cash on delivery, payment 30 days after delivery date. Shall match the Payment_Term_Code in the BAS_Payment_Term table (see Table 34).	1
15	Terms_Discount_Percentage	Decimal	%5.4f	Discount percentage that can be provided if an invoice is paid before a certain number of days. In the flat file, terms are represented as integers to a decimal place. EXAMPLE 10 % is 0.10.	2
16	Terms_Discount_Days	Integer	%6d	Nnumber of days from the invoice date the supplier allows the customer to take advantage of discounted terms. Terms are represented as integers with no decimal places. EXAMPLE 10 days are 10.	2
17	Terms_Due_Days	Integer	%6d	Number of days allowed that the customer has to meet the obligation before an invoice becomes overdue.	2
18	Created_User_ID	String	%25s	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 (see Table 10).	1
19	Created_Date	Date	%10c	Date when the received invoice was created in the system. This should be a system-generated date (rather than a user-created date).	2
20	Created_Time	Time	%8c	Time when the received invoice was created in the system.	2
21	Approved_User_ID	String	%25s	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 (see Table 10).	2
22	Approved_Date	Date	%10c	Date when the received invoice was approved. This should be a system-generated date (rather than user-created date).	2
23	Approved_Time	Time	%8c	Time when the received invoice was approved.	2
24	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2

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Table 112 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
25	Last_Modified_Date	Date	%10c	Date when 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	Time when the received invoice was last modified.	2
27	Grouping_Code	String	%100s	Grouping mechanism for related items in a batch or grouping of invoices (e.g. the invoice grouping found in certain ERP systems).	2
28	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1
29	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	1
30	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
31	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
32	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
33	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
34	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
35	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
36	Status	String	%30s	Status of the received invoice. EXAMPLE New, save, submit, approved, frozen.	2
37	Remark	String	%500s	Free-form text description.	2
38	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	Identifier	Referenced field	Referenced table
1	Invoice_ID	PK	not applicable	not applicable
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

4.9.9 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	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 (see Table 112).	1
2	Invoice_Line_ID	String	%60s	Unique identifier for the received invoice line. Typically auto-generated by the system.	1
3	Invoice_Line_Number	String	%10s	Number of a received invoice line. This number is generated either by manual input or by the system.	2

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Table 114 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
4	Purchase_Order_ID	String	%100s	Unique identifier for the purchase order. Typically auto-generated by the system. May be set to NULL if there is no transaction-related purchase order. Otherwise shall match the Purchase_Order_ID in the PUR_Orders_Details table (see Table 110).	1
5	Purchase_Order_Line_ID	String	%60s	Unique identifier for the purchase order line. Typically auto-generated by the system. May be set to NULL if there is no transaction-related purchase order. Otherwise shall match the Purchase_Order_Line_ID in the PUR_Orders_Details table (see Table 110).	1
6	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
7	Invoice_Quantity	Decimal	%22.4f	Quantity recorded in the invoice by the measurement unit.	1
8	Purchase_UOM_Code	String	%80s	Code for the measurement unit for purchasing materials. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
9	Basic_UOM_Quantity	Decimal	%22.4f	Quantity of the materials in received invoices by the basic measurement unit.	1
10	Basic_UOM_Code	String	%80s	Code for the basic measurement unit in the receipt invoice, which cannot be further separated. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
11	Tax_Exclude_Unit_Price	Decimal	%22.8f	Unit price (excluding tax) in the transaction currency.	1
12	Tax_Include_Unit_Price	Decimal	%22.8f	Unit price (including tax) in the transaction currency.	1
13	Tax_Exclude_Amount	Decimal	%22.4f	Amount (excluding tax) in the transaction currency.	1
14	Tax_Include_Amount	Decimal	%22.4f	Amount (including tax) in the transaction currency.	1
15	Invoice_Line_TRX_Amount	Decimal	%22.4f	Transaction monetary amount in the transaction currency.	1
16	Grouping_Code	String	%100s	Grouping mechanism for related items in a batch or grouping of invoices (e.g. the invoice grouping found in certain ERP systems).	2
17	Tax1_Type_Code	String	%25s	Code for the Tax1 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	1

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Table 114 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
18	Tax1_Transaction_Amount	Decimal	%22.4f	Amount of Tax1 included in the transaction. Recorded in the transaction currency.	1
19	Tax2_Type_Code	String	%25s	Code for the Tax2 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
20	Tax2_Transaction_Amount	Decimal	%22.4f	Amount of Tax2 included in the transaction. Recorded in the transaction currency.	2
21	Tax3_Type_Code	String	%25s	Code for the Tax3 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
22	Tax3_Transaction_Amount	Decimal	%22.4f	Amount of Tax3 included in the transaction. Recorded in the transaction currency.	2
23	Tax4_Type_Code	String	%25s	Code for the Tax4 type. Shall match the Tax_Type_Code in the BAS_Tax_Type table (see Table 42).	2
24	Tax4_Transaction_Amount	Decimal	%22.4f	Amount of Tax4 included in the transaction. Recorded in the transaction currency.	2
25	GL_Line_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
26	GL_Line_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
27	GL_Tax1_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
28	GL_Tax1_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2

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Table 114 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
29	GL_Tax2_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
30	GL_Tax2_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
31	GL_Tax3_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
32	GL_Tax3_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
33	GL_Tax4_Debit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
34	GL_Tax4_Credit_Account_Number	String	%100s	Number of the 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 (see Table 20).	2
35	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	Identifier	Referenced field	Referenced table
1	Invoice_ID	REF	Invoice_ID	PUR_Invoices_Received
2	Invoice_Line_ID	PK	not applicable	not applicable
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

4.9.10 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	Unique identifier for the shipment receipt. Typically auto-generated by the system.	1
2	Receipt_Number	String	%100s	Number of the receipt. This number is generated either by manual input or by the system.	1

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Table 116 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 from ISO 8601-1. Shall match the Fiscal_Year in the BAS_Accounting_Period table (see Table 22).	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, Q1–Q4 for quarterly periods, from any beginning date to any ending date. Shall match the Accounting_Period in the BAS_Accounting_Period table (see Table 22).	1
5	Receipt_Organization_Code	String	%25s	Unique code of the receiving materials organization (the receiving organization can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	1
6	Receipt_Date	Date	%10c	Date of the shipment receipt.	1
7	Receipt_Reference_Number	String	%100s	Number of the reference of the receipt. The 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 the transaction currency. This amount is calculated through the receipt details.	2
9	Receipt_Transaction_CUR_Code	String	%3c	Transactional currency appearing in the receipt (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	2
10	Shipping_Method	String	%60s	Transportation used for shipping. EXAMPLE Air, train, truck, hand delivered.	2
11	Shipper	String	%25s	Organization or individual that is or who is responsible for shipping the goods. EXAMPLE UPS, Federal Express.	2
12	Adjustment_Indicator	String	%1c	Represented by 0 if the transaction is the original shipment transaction. Represented by 1 if the transaction is a shipment adjustment.	2

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Table 116 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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	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 (see Table 18).	1
15	Purchase_Order_ID	String	%100s	Unique identifier for the purchase order. Typically auto-generated by the system. May be set to NULL if there is no transaction-related purchase order. Otherwise shall match the Purchase_Order_ID in the PUR_Orders table (see Table 108).	1
16	Created_User_ID	String	%25s	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 (see Table 10).	1
17	Created_Date	Date	%10c	Date when the shipment receipt was created in the system. This should be a system-generated date (rather than a user-created date).	2
18	Created_Time	Time	%8c	Time when the shipment receipt was created in the system.	2
19	Approved_User_ID	String	%25s	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 (see Table 10).	2
20	Approved_Date	Date	%10c	Date when the shipment receipt was approved. This should be a system-generated date (rather than user-created date).	2
21	Approved_Time	Time	%8c	Time when the shipment receipt was approved.	2
22	Last_Modified_User_ID	String	%25s	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 (see Table 10).	2
23	Last_Modified_Date	Date	%10c	Date when 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	Time when the shipment receipt was last modified.	2

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Table 116 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
25	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	Iden-tifier	Referenced field	Referenced table
1	Receipt_ID	PK	not applicable	not applicable
3	Fiscal_Year	REF	Fiscal_Year	BAS_Accounting_Period
4	Accounting_Period	REF	Accounting_Period	BAS_Accounting_Period
5	Receipt_Organization_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

4.9.11 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	Unique identifier for the shipment receipt. Typically auto-generated by the system. Shall match the Receipt_ID in the PUR_Materials_Received table (see Table 116).	1
2	Receipt_Line_ID	String	%60s	Unique identifier for the receipt line. Typically auto-generated by the system.	1
3	Receipt_Line_Number	String	%100s	Number of the receipt line. This number is generated either by manual input or by the system.	1

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Table 118 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
4	Product_ID	String	%75s	Unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
5	Receipt_Quantity	Decimal	%22.4f	Quantity of materials received recorded in the receipt.	1
6	Receipt_UOM_Code	String	%80s	Code for the measurement unit recorded in the receipt. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
7	Receipt_Unit_Price	Decimal	%22.8f	Price per unit for the 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 the transaction currency.	2
9	Purchase_Order_Line_ID	String	%60s	Unique identifier for the purchase order line. Typically auto-generated by the system. May be set to NULL if there is no transaction-related purchase order. Otherwise shall match the Purchase_Order_Line_ID in the PUR_Orders_Details table (see Table 110).	1
10	Purchase_Order_Line_Quantity	Decimal	%22.4f	Quantity of the purchase order line by the purchase measurement unit. May be set to NULL if there is no transaction-related purchase order.	2
11	Order_Line_UOM_Code	String	%80s	Code for the measurement unit in the purchase order line. May be set to NULL if no transaction related purchase order. Otherwise shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
12	Order_Line_Unit_Price	Decimal	%22.8f	Purchase order line price per unit. May be set to NULL if there is 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 the transaction currency. May be set to NULL if there is no transaction-related purchase order. Otherwise shall match the Order_Line_Transaction_Amount in the PUR_Orders_Details table (see Table 110).	2

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Table 118 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
14	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	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	not applicable	not applicable
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

4.9.12 PUR standard data profiling report

For each set of data that is extracted, the tests given in Table 120 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 are requested and include the information contained in Table 120. This report is informative.

Table 120 — PUR 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

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Table 120 *(continued)*

Test	Description

	— PUR_Orders
	  — Purchase_Order_Date
	  — Created_Date
	  — Approved_Date
	  — Last_Modified_Date
	— PUR_Invoices_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 the following: — PUR_Requisitions — PUR_Contracts — PUR_Orders — PUR_Invoices_Received — PUR_Materials_Received
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. EXAMPLE Date or time fields not compliant with date or time format, numeric fields not including two decimal places.

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4.9.13 PUR standard data questionnaire

This questionnaire is informative and includes the following questions.

a) Which level 1 and level 2 tables are provided/available?

b) Which level 1 and level 2 data fields are provided/available?

c) Are APs tracked by supplier invoice or in aggregate for the supplier?

d) 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?

e) How are transactions with related parties identified (e.g. transactions with wholly or partially owned subsidiaries)?

f) What is the organizational policy to maintain invoices in the open item table once the balance is paid off?

g) What is the policy for cash disbursement application? Is a disbursement applied only to specific documents, to oldest balances or to supplier account?

h) How do you differentiate non-supplier payables from supplier payables?

4.10 Inventory module

4.10.1 General

Inventory (INV) is one of several business processes related to the supply chain. The INV 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 INV module and select key fields used for interactions with the BAS, SAL and PUR modules are illustrated in Figure 7.

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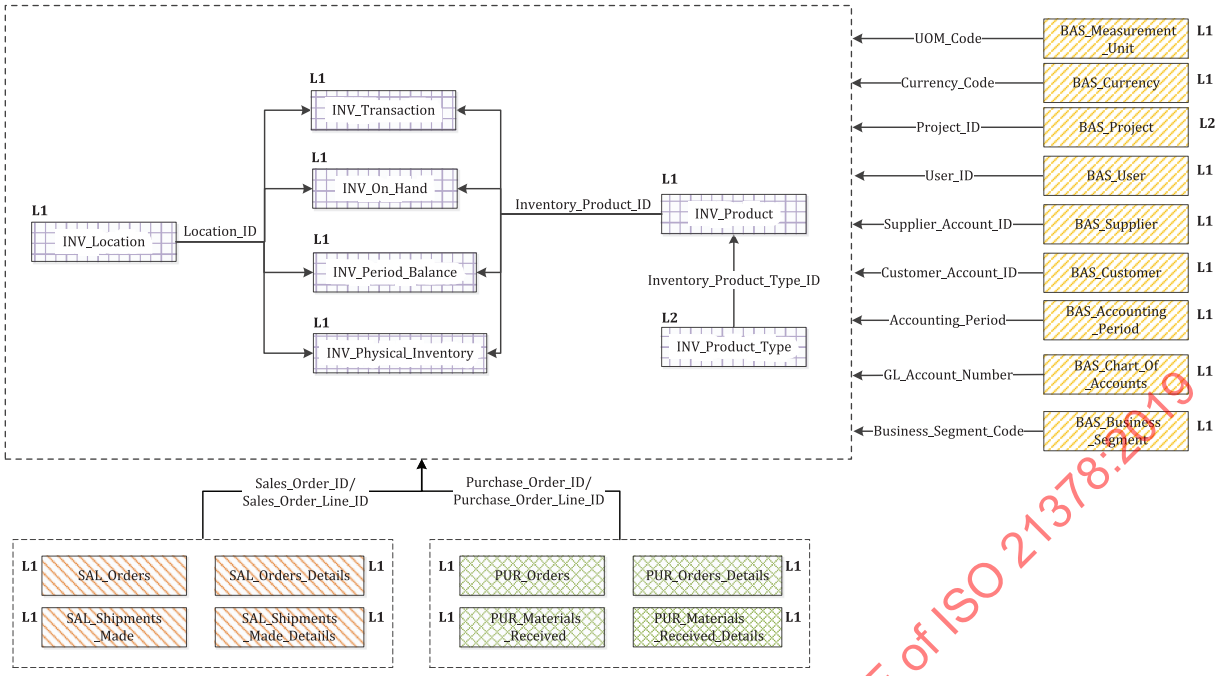

Key

Components

- table in the BAS module
- table in the INV module
- table in the SAL module
- table in the PUR module

L1 table containing information that the auditor should leverage when auditing

L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Connections and lines

- tables within one module
- reference relationship

Figure 7 — Table relation diagram of the INV module

4.10.2 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	Unique identifier for the organization. Typically auto-generated by the system.	1
2	Location_Code	String	%80s	Code for the location used to identify the 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. EXAMPLE Location name.	2

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Table 121 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
5	Location_Type	String	%12s	Free-form description of the location type. EXAMPLE Warehouse, manufacturing floor, shipping, brokerage.	1
6	Location_Street_Address1	String	%100s	Line 1 of the physical street address for the location of the organization at a 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 a 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 (in accordance with ISO 3166-2).	1
10	Location_Country	String	%3s	Country where the location is found (in accordance with ISO 3166-2).	1
11	Location_Postal_Code	String	%20s	Zip or postal code of the location.	1
12	Inventory_Organization_Code	String	%25s	Code for the inventory organization. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	2
13	Location_Active_Flag	Boolean	%1c	Indicates whether this location is active or inactive. EXAMPLE 1 is active, 0 is inactive.	1
14	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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The primary key and reference identifiers, 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	not applicable	not applicable
12	Inventory_Organization_Code	REF	Business_Segment_Code	BAS_Business_Segment

4.10.3 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.

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Table 123 — INV_Product_Type

No.	Name	Data-type	Repre-sentation	Description	Level
1	Inventory_Product_Type_ID	String	%60s	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	Code for the inventory product type. EXAMPLE 01 is raw materials, 02 is work in-progress, 03 is finished goods, 04 is supplies.	1
3	Inventory_Product_Type_Name	String	%100s	Name of the inventory product type. EXAMPLE Raw materials, work in-progress, finished goods, supplies.	1
4	INV_Product_Type_Description	String	%1000s	Description of the inventory product type.	1
5	Parent_INV_Product_Type_ID	String	%60s	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 (see Table 123).	2
6	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

The primary key and reference identifiers, 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	not applicable	not applicable
5	Parent_INV_Product_Type_ID	REF	Inventory_Product_Type_ID	INV_Product_Type

4.10.4 INV_Product

Basic attributes of inventory items and other tracked items through 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	Unique identifier for the inventory item. Typically auto-generated by the system.	1

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Table 125 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
2	Inventory_Product_Code	String	%80s	Internal code of the inventory product at the local level for tracking this product.	1
3	Inventory_Product_Type_ID	String	%60s	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 (see Table 123).	2
4	Product_Group1	String	%25s	Product descriptor #1. EXAMPLE Tires, 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	Unique identifier for the supplier that the organization has designated as the first choice from whom to procure this item. The selection may be for contractual or practical reasons, which may include historical reliability and quality, advantageous terms (e.g. delivery, pricing), a specific customer request or other reasons. Typically auto-generated by the system. Shall match the Supplier_Account_ID from the BAS_Supplier table (see Table 18).	2
8	Basic_UOM_Code	String	%80s	Code for the basic measurement unit for the inventory, which cannot be further separated. EXAMPLE The basic measurement unit for a pencil is pieces, however, the business can also use boxes as a measurement unit for stocking or for managerial purposes. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
9	Default_Costing_Method	String	%60s	Description of the costing method. EXAMPLE LIFO, FIFO, average, standard, specific identification.	2

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Table 125 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
10	Default_Stocking_UOM_Code	String	%80s	Code for the measurement unit that is normally used for stock. EXAMPLE To measure pencils for stocking purpose, boxes as measure-ment unit is usually used, which is different from the basic measurement unit pieces. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
11	GL_Asset_Account_Number	String	%100s	Number of the GL account on which the balance sheet amount of inventory product is recognized. EXAMPLE Identifier for the raw inventory account. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	2
12	GL_Cost_Account_Number	String	%100s	Number of the GL account on which the income statement amount of inventory product is recognized. EXAMPLE Identifier for the cost of sales account. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table (see Table 20).	2
13	Out_Of_Service_Date	Date	%10c	Date when the inventory is out of service. EXAMPLE The date when the inventory is discontinued due to changes in design and replacement of materials.	2
14	Out_Of_Service_Flag	Boolean	%1c	Sign of out-of-service status. EXAMPLE 0 is no, 1 is yes.	2
15	Lot_Number	String	%60s	Number associated with a product that is used for tracking and managing the lot.	2
16	Serial_Number	String	%60s	Number associated with an individual product item that is used for tracking and managing. EXAMPLE A company purchases 10 computers, with each computer as-signed an individual serial number.	2
17	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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

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Table 126 — Identifiers in INV_Product

No.	Name	Iden-tifier	Referenced field	Referenced table
1	Inventory_Product_ID	PK	not applicable	not applicable
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

4.10.5 INV_On_Hand

The information of inventory on hand (e.g. suppliers, quantities of items by location, 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	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	Unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
3	Lot_Number	String	%60s	Number associated with a product that is used for tracking and managing the lot.	2
4	Serial_Number	String	%60s	Number associated with an individual product item that is used for tracking and managing. EXAMPLE A company purchases 10 computers, with each computer assigned an individual serial number.	2
5	Inventory_ABC_Code	String	%25s	Code for the importance, monetary value or other measure of the 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 risk.	2

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Table 127 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
6	Location_ID	String	%75s	Unique identifier for the organization. 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 (see Table 121).	1
7	Inventory_As_Of_Date	Date	%10c	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	Code for 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 such as purchase and sales. The simplest form of inventory organization is warehouse. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	2
11	Cost_Organization_Code	String	%25s	Code for 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 (see Table 4).	2
12	Inventory_Costing_UOM_Code	String	%80s	Code for the measurement unit for the inventory's cost. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
13	Inventory_Purchasing_UOM_Code	String	%80s	Code for the primary measurement unit of how goods enter the organization through purchase. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
14	Inventory_Selling_UOM_Code	String	%80s	Code for the primary measurement unit of how goods leave the organization through sales. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2

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Table 127 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
15	Inventory_Stocking_UOM_Code	String	%80s	Code for the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	1
16	Quantity	Decimal	%22.4f	Book quantity as expressed in the Inventory_Stocking_UOM_Code.	1
17	System_Quantity	Decimal	%22.4f	Actual quantity on hand from the physical count in the Basic_UOM_Code.	1
18	Physical_Count_Quantity	Decimal	%22.4f	Quantity on hand at the last physical count when multiple counts are performed in the Basic_UOM_Code.	2
19	Last_Count_Date	Date	%10c	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 the Inventory_Cost_Method.	1
22	Inventory_Cost_Method	String	%25s	Description of the costing method. EXAMPLE LIFO, FIFO, average, standard, specific identification.	2
23	Average_Cost	Decimal	%22.4f	Average cost of per unit.	2
24	Standard_Cost	Decimal	%22.4f	Standard cost per unit.	2
25	Specific_Cost	Decimal	%22.4f	Specific cost per unit.	2
26	Functional_Currency_Code	String	%3c	Functional or group currency related to the balance (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table (see Table 30).	1
27	Bin_ID	String	%25s	Optional identifier for the sub-location. The code used in the system.	2
28	Bin_Location	String	%50s	Description of the bin location used in the system.	2
29	Business_Segment_X	String	%25s	Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level. EXAMPLE Division, department, business unit, purchasing organization, project, legal entity.	1

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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	not applicable	not applicable
2	Inventory_Product_ID	REF	Inventory_Product_ID	INV_Product
6	Location_ID	REF	Location_ID	INV_Location

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Table 128 *(continued)*

No.	Name	Identifier	Referenced field	Referenced table
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

4.10.6 INV_Transaction

The 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	Representation	Description	Level
1	Transaction_Document_ID	String	%100s	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	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	Unique identifier for the project. Typically auto-generated by the system. Shall match the Project_ID in the BAS_Project table (see Table 36).	2
4	Transaction_Order_ID	String	%100s	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	Unique identifier for the line item from a customer order or (supplier) purchase order, in 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	Date of activity per associated transaction document, if applicable.	1
7	Transaction_Time	Time	%8c	Time of the activity as per the associated transaction document, if applicable.	1

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Table 129 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
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 and scrapped. Cost adjustments may include the lowering 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 as expressed in the location stocking organization in the 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	Unique identifier for the supplier. Typically auto-generated by the system. Shall match the Supplier_Account_ID in the BAS_Supplier table (see Table 18).	2
13	Customer_Account_ID	String	%100s	Unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer_Account_ID in the BAS_Customer table (see Table 14).	2
14	Inventory_Document_ID	String	%60s	Unique identifier for the inventory document, specifying the sources where the inventory originates. Typically auto-generated by the system.	2
15	Inventory_Document_Number	String	%80s	Number of the inventory document. This number is usually generated by manual input or is system-generated. EXAMPLE 201305020001.	2
16	Inventory_Document_Line_ID	String	%60s	Unique identifier for the inventory document line. Typically auto-generated by the system.	2
17	Inventory_Document_Line_Number	String	%10s	Number of the inventory document line. This number is generated either by manual input or by the system.	2
18	Status	String	%30s	Status of the inventory document. EXAMPLE New, save, submit, void, frozen.	2

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Table 129 *(continued)*

No.	Name	Data-type	Repre-sentation	Description	Level
19	Inventory_Organization_Code	String	%25s	Code for 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 such as purchase and sales. The simplest form of inventory organization is warehouse. Shall match the Business_Segment_Code in the BAS_Business_Segment table (see Table 4).	2
20	Inventory_Stocking_UOM_Code	String	%80s	Code for the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
21	Inventory_Costing_UOM_Code	String	%80s	Code for the measurement unit for the inventory's cost. Shall match the UOM_Code in the BAS_Measurement_Unit table (see Table 32).	2
22	Inventory_Product_ID	String	%75s	Unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory_Product_ID in the INV_Product table (see Table 125).	1
23	Lot_Number	String	%60s	Number associated with a product that is used for tracking and managing the lot.	2
24	Serial_Number	String	%60s	Number associated with an individual product item that is used for tracking and managing. EXAMPLE A company purchases 10 computers, with each computer assigned an individual serial number.	2
25	Inventory_Required_By	String	%80s	Person or organization that makes the requisition for an inventory.	2
26	Inventory_From_Location_ID	String	%75s	Unique identifier for the stock trading source location. Typically auto-generated by the system. Shall match the Location_ID in the INV_Location table (see Table 121).	1
27	Inventory_To_Location_ID	String	%75s	Unique identifier for the stock trading destination. Typically auto-generated by the system. Shall match the Location_ID in the INV_Location table (see Table 121).	1

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