

ISO/IEC 15944-4:2015-04 (E)

Information technology - Business Operational View - Part 4: Business transaction scenarios - Accounting and economic ontology

Contents		Page
Foreword		iv
0	Introduction	v
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
4	Symbols and abbreviations	12
5	The declarative component of an OeBTO -- Primitive and derived data classes	12
5.1	Person and economic resources	12
5.2	The normative data categories for a business transaction involving an economic exchange: resources, events, and Persons plus their fundamental relationships	17
5.3	Addition of business event to basic exchange pattern	19
5.4	Extension of the OeBTO into types	20
5.5	Locations and claims	22
5.6	Adding commitments to economic exchanges	22
5.7	Business transactions with contracts	24
5.8	Typifying agreements and business transactions	26
6	The procedural component of an OeBTO -- Business transaction state machines	28
6.1	Relating ontological components to the Open-edi business transaction phases	28
7	The constraint component of an OeBTO -- Incorporating business rules into business transactions	40
7.1	Business rules and Open-edi constraints	40
7.2	OeBTO constraint examples	41
7.3	Summary	41
Annex A (normative)	Consolidated list of terms and definitions with cultural adaptability: ISO English and ISO French language equivalency	43
Annex B (informative)	REA Model Background	63
Annex C (normative)	Business Transaction Model (BTM): Two classes of constraints	69
Bibliography		72