

Loan: Data fields for Accounting Transactions and related accounting ratios

The accounting transaction explains the trigger for which reason a set of entries shall be generated. The accounting transaction is specific for a combination of product and accounting event type (e.g. contractual maturity, payment, accrual, amortisation). For each accounting transaction a set of entries should be generated.

For an individual accounting transaction it might be necessary to consider several measures or ratios in the corresponding set of entries. In case an accounting transaction is linked to more than one measure or ratio, for each combination of accounting transaction and measure/ratio a separate record is provided.

Data Field	DESCRIPTION
company Id	Tenant
dealId	Reference to the underlying deal
gaap	GAAP
postingDate	Posting Date
accountingTransaction	The accounting transaction explains the trigger for which reason a set of entries shall be generated. The accounting transaction is specific for a combination of product and accounting event type (e.g. contractual maturity, payment, accrual, amortisation) and provides key information for linking a set of entries. For each accounting transaction several accounting relevant measures/ratios can be provided.
Measure OrRatio Description	Name of measure/ratio
signOfAmountAccountingRatio	Sign which indicates if the amount of the measure/ratio to be booked is + or -
currency Transaction	Currency of transaction
amountAccountingRatio	Amount of accounting ratio in transaction currency
amountAccountingRatioBal	Amount of accounting ratio in functional currency/balance sheet currency
bankClient	Sign which informs if the customer is a bank or client (1:bank; 0: client)
customerType	Additional customer information. Possible attributes are corporate, employer, private household etc.
product	Name of product
accountingCategory	Name of accounting category
impairmentStage	Name of impairment stage, e.g. stage 1, stage 2, stage 3
impairmentType	Impairment Type differentiates between general provision for stage 1 and stage 2 impaired deals as wells as lump sum specific provision and specific provision for stage 3 impaired deals