

ICS 35.240.60
CCS A 10



**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 24589.1-2024

Replacing GB/T 24589.1-2010

**Financial information technology - Data interface of accounting
software - Part 1: Enterprise**

财经信息技术 会计核算软件数据接口 第1部分：企业
(English Translation)

Issued on: December 31, 2024

Implemented on: July 1, 2025

**Issued by: State Administration for Market Regulation, China National
Standardization Administration**

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Reference

Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting.

This document is Part 1 of GB/T 24589 "Data Interface for Financial Information Technology Accounting Software". GB/T 24589 has been the following parts were published.

- Part 1: Enterprises;
- Part 2: Administrative institutions;
- Part 3: General budget accounting;
- Part 4: Commercial banks.

This document replaces GB/T 24589.1-2010 "Financial Information Technology Accounting Software Data Interface Part 1: Enterprise".

Compared with GB/T 24589.1-2010, in addition to structural adjustments and editorial changes, the main technical changes are as follows.

- a) The name of the public archive module is changed to basic archive (see 4.2.1, 4.2.1 of the 2010 edition);
- b) The basic file module adds payment terms, supplier type, unit of measurement, customer type, bill type, tax supervision, tax type, Materials, material types, items, bank accounts, user data tables (see 5.2.2, Table 1);
- c) The basic archive module adds business department and business department structure data tables to replace the original department archive data tables (see 5.2.2, Table 1);
- d) The name of the employee file data table in the basic file module is changed to employee (see 5.2.2, Table 1, 5.2.1, Table 1 of the 2010 version);
- e) The accounting subjects and auxiliary accounting data tables of the general ledger module are moved to the basic archive module (see 5.2.2, Table 1, 2010 version 5.2.2, Table 2);

- f) The general ledger module adds voucher source and trial balance data tables (see 5.2.3, Table 3);
- g) The general ledger module adds a voucher extension information data table to replace the original general ledger basic information data table (see 5.2.3, Table 3);
- h) The data table name of the cash flow voucher item data in the general ledger module is changed to cash flow voucher data (see 5.2.3, Table 3, 5.2.2, Table 2 of the 2010 edition);
- i) The financial report module has been added, and the report set and report item data table of the original general ledger module have been moved into the financial report module (see 5.2.4, Table 5);
- j) Adjusted the accounts receivable and payable module, adding accounts payable_invoice table, accounts payable_invoice details, accounts payable_adjustment table, accounts payable_adjustment details table, Payable_Unsettled Accounts Table, Payable_Paid Funds Table, Payable_Fund Write-off Table, Receivable_Invoice Table, Receivable_Invoice Details, Receivable_Adjustment Entire table, A/R_Adjustment Details table, A/R_Open Accounts table, A/R_Received Funds table, A/R_Fund Write-off table data table, delete all data tables of the original accounts receivable and payable module (see 5.2.5, Table 7, 5.2.3, Table 3 of the 2010 version);
- k) The fixed asset module adds fixed asset addition and fixed asset depreciation data tables (see 5.2.6, Table 9);
- l) The original fixed asset card and physical information data table of the fixed asset module are merged into the fixed asset card data the original fixed assets reduction data table and the fixed assets reduction physical information data table are combined into the fixed assets reduction data table (see 5.2.6, Table 9, 5.2.4, Table 4 of the 2010 edition);
- m) The name of the fixed asset change data table in the fixed asset module has been changed to fixed asset change (see 5.2.6, Table 9, 2010 version 5.2.4, Table 4);
- n) The fixed asset basic information, fixed asset change method, and fixed asset usage status data tables under the original fixed asset module have been deleted.
(See 5.2.6, Table 9, 5.2.4, Table 4 of the 2010 edition);
- o) The employee salary record table name of the employee salary module is changed to employee salary, and the employee salary record detail data table name is changed to employee Salary details (see 5.2.7, Table 11, 5.2.5, Table 5 of the 2010 edition);
- p) Added JSON file output convention (see 5.3);
- q) Adjusted the technical conventions of XML files (see 5.3, 5.3 of the 2010 edition);
- r) XML/JSON tags are added to each data element (see 5.3).

Introduction

GB/T 24589 "Financial Information Technology Accounting Software Data Interface" stipulates the data format requirements of the accounting software interface.

The requirements include accounting data elements, content and format requirements of data interface output files. The "Finance" in the file name refers to finance, Business refers to economic activities. GB/T 24589 consists of 4 parts.

--- Part 1: Enterprise. The purpose is to obtain an interface for accounting software used by enterprise units to meet audit or other requirements data.

--- Part 2: Administrative institutions. The purpose is to obtain the accounting software used by administrative institutions to meet the audit or other the interface data he needs.

--- Part 3: General Budget Accounting. The purpose is to obtain the accounting software used by government general budget accounting and funds to meet Interface data for audit or other requirements.

--- Part 4: Commercial banks. The purpose is to obtain accounting software used by commercial banks to meet audit or other requirements.

Interface data.

GB/T 24589.1-2010 provides great convenience and help for auditors to obtain data from different accounting software and ERP systems.

After the release of this document, it received extensive support from mainstream ERP system manufacturers at home and abroad and had a significant impact.

Based on the rich practice of national standards for audit data, China began to take the lead in organizing the International Organization for Standardization (ISO) to standardize audit data in 2015.

The member countries of the Collection Project Committee have developed ISO 21378:2019, the first international standard in the field of audit informatization. ISO 21378.

The content of 2019 refers to GB/T 24589.1-2010 and GB/T 32180 (all parts), and widely absorbs relevant foreign data standards.

Successful experience covers the main data required for corporate financial and ERP audits.

In order to follow the international development of audit informatization and ensure the advancement of national standards, this document amends GB/T 24589.1-2010.

During the revision process, ISO Technical Committee on Audit Data Services (TC295) released ISO/T S21377.2023 in March 2023.