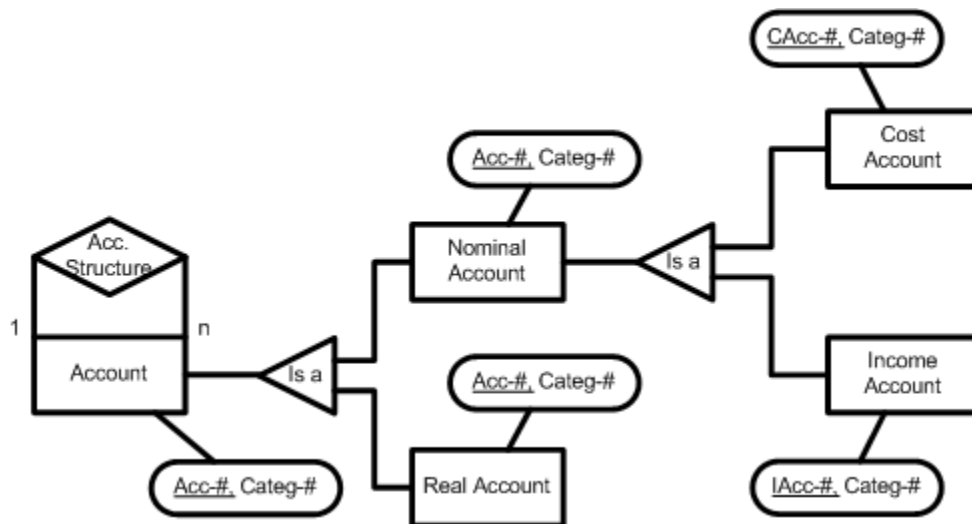


Cost and Income Categories as Specializations

Source: [Sche98, p. 618], adapted by Farid El Masri, adjusted by Gerhard Pokorny

Transfer the following verbal description into an ERM:

- a) Accounts (Acc-#) are hierarchically classified to an account structure. Each account is assigned exactly to a consolidated higher account (e.g. the receivable accounts of all domestic customers are consolidated to one account: "Receivables Domestic").
- b) There are nominal accounts and real accounts.
- c) A nominal account can either be a cost account (CAcc-#) or an income account (IAcc-#).



Account

Account-#	Haccount-#	..