Organisation—expenses

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Organisation—expenses

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	791790
Registration status:	Health, Recorded 17/04/2024
Definition:	The expenses of an organisation.

Object Class attributes

Identifying and definitional attributes

Object class:	Organisation
Definition:	The smallest type of accounting unit within a management unit within a State or Territory of Australia which controls its productive activities and for which a specified range of detailed data is available, at least on an annual basis, thus enabling measures such as value added to be calculated.
Specialisation of:	Organisation
Source and reference attributes	

Reference documents:	Australian Bureau of Statistics 2002. Standard Economic Sector Classifications of
	Australia (SESCA). ABS cat. no. 1218.0. Canberra: ABS.

Property attributes

Identifying and definitional attributes

Property:	Expenses
Definition:	The expenses of an entity
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare
Origin:	AASB (Australian Accounting Standards Board) 1995. <u>Definition and Recognition</u> of the Elements of Financial Statements. Melbourne: AASB. Viewed 17 April 2024.

Data element concept attributes

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

Relational attributes

Related metadata references:	Supersedes <u>Organisation—expenses</u> <u>Health</u> , Standard 05/12/2007
Data Elements implementing this Data Element Concept:	Organisation—expenses, total millions of Australian currency NNNNN.N Health, Recorded 17/04/2024