

Organisation—expenses

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Organisation—expenses

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	352468
Registration status:	Health! , Standard 05/12/2007
Definition:	Expenses of an organisation relating to wages, salaries and supplements, superannuation employer contributions, workers compensation premiums and payouts, purchases of goods and services and consumption of fixed capital (depreciation).

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.
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Property attributes

Identifying and definitional attributes

Property:	Expenses
Definition:	Expenses consisting mainly of wages, salaries and supplements, purchases of goods and services and consumption of fixed capital (depreciation).
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	Health Expenditure Advisory Committee
Reference documents:	Australian Bureau of Statistics 2006. Australian System of Government Finance Statistics: Concepts, sources and methods, 2005. Cat. no. 5514.0.55.001 Canberra: ABS. Australian Accounting Standards Board 1049, September 2006, < www.asb.com.au >.

Data element concept attributes

Relational attributes

Data Elements implementing this Data Element Concept:	Organisation—expenses, total Australian currency NNNNN.N Health! , Standard 05/12/2007
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