

Organisation—revenue

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Organisation—revenue

Identifying and definitional attributes

Metadata item type:	Data Element Concept
Synonymous names:	Revenue
METEOR identifier:	357503
Registration status:	Health! , Standard 05/12/2007
Definition:	Revenue of an organisation relating to patient fees , recoveries and other revenue .

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:	Revenue
Definition:	Revenue is income that arises in the course of ordinary activities of an entity and is referred to by a variety of names including sales, fees, interest, dividends and royalties.
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	Health Expenditure Advisory Committee
Origin:	ABS 2003. Australian System of Government Finance Statistics: Concepts, Sources and Methods (Cat. no. 5514.0.55.001) EMBARGO: 11:30 AM (CANBERRA TIME) 10/10/2003. Australian Accounting Standards Board 118, July 2007, < www.aasb.com.au >.

Data element concept attributes

Relational attributes

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