Unrestricted

Considerations for Accounting and Accountable Documents in Order-based Airline Retailing

Order to Cash and Procure to Pay processes

Introduction

Summary and Objectives

This paper explores the evolution of accountable and accounting documents concepts in the airline industry as a result of the move from legacy fulfillment artifacts (i.e. electronic ticket (ET), electronic miscellaneous document (EMD), etc.) to Order fulfillment framework supporting airline retailing. It aims to clarify definitions, illustrate the processes lifecycle, examine internal controls and acknowledge regulatory compliance implications.

Transition to Offers and Orders enabled distribution entails a significant transformation of many airline distribution processes and challenges longstanding industry Financial Management practices. This includes how airlines define, issue and manage documents used for accounting purposes and establish customer entitlements to receive services, also referred to as accountable documents. This paper attempts to establish an industry ambition for the future of Financial Management practices to support modern airline retailing and to clarify some of the related key terms in alignment with industry changes.

This paper assumes that the readers are familiar with Offers and Orders distribution paradigm and Modern Airline Retailing principles. It builds on the work done previously by Airline Retailing for Finance working group, including Financial Management Business Reference Architecture; Order Integrity and Impact on Financial Management.

Scope

This document addresses Order to Cash (OtC) and Procure to Pay (PtP) processes using the Customer Order Accounting and Partner/ Suppliers Order Accounting sets of business capabilities as identified in Reference Business Architecture (IATA Passenger Standards Conference Recommended Practice 1786a).

Disclaimer

The information contained in this document is a collective view of the Airline Retailing for Finance working group and Industry Financial Advisory Council participating airlines. This document is designed as a thought piece about what a possible future for modern airline retailing may look like. It is provided for general information purposes only and does not aim to establish an industry level standard, best practice or a mandate. The information does not purport to be commercial or legal advice. This document should not be relied on without seeking the advice of a competent legal counsel. This information is not intended to substitute for or induce any business decision. The paper does not offer any advice or guidance on any airline specific enterprise architecture, systems implementation choices or any particular vendor selection. Any decision and/or strategy to transition to modern airline retailing will vary by airline and remains at each airline's discretion and individual commercial decision making. Each airline will establish its own practices and procedures when transforming its Financial Management to support order-based modern airline retailing distribution practice and in compliance with all applicable laws and regulations.

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Concepts and Definitions

Accountable Document

An **accountable document** is a controlled document with intrinsic financial or service value that must be securely managed to prevent misuse, fraud, or unauthorized alterations. In airline distribution, it represents entitlements and/or financial obligations and is subject to strict issuance and tracking controls.

Accountable document examples in classic airlines distribution are electronic tickets and electronic miscellaneous documents, including both – airline and IATA BSP (neutral) stock controlled accountable documents.

Purpose: Often linked to revenue collection, these documents must be tracked and accounted for to prevent loss or unauthorized use and enable controlled service fulfillment. Traditionally, accountable documents have been the basis for airline financial transactions, oftentimes also serving as “accounting documents”.

In short, it is a document that establishes the right to travel or receive a service(s) and depending on a use case scenario may also represent customer commitment to pay and/or a financial obligation. It also serves as proof of contract with the customer.

Accounting Document

An **accounting document** is a formal record of a financial transaction used for bookkeeping, reconciliation, and auditing purposes. It provides evidence for revenue recognition, expense allocation, and financial reporting in accordance with the applicable accounting standards.

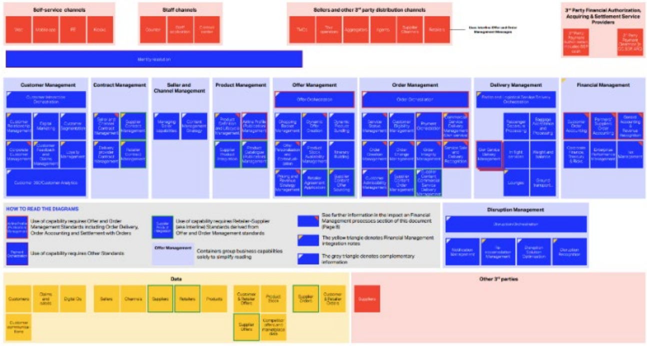
Examples of **accounting documents** are an invoice, a receipt, a credit and debit note, a journal entry, a remittance advice and a financial statement.

Purpose: Supports financial reconciliation, audit compliance, and revenue and cost accounting for transactions, including airline ticket sales, refunds, agency settlements, and interline billing.

Impact of Moving to Airline Retailing and Order-based distribution

In the traditional ticket-based distribution model an **airline ticket** is considered an *accountable* document. Historically it has also often served as an *accounting* document (e.g. invoice).

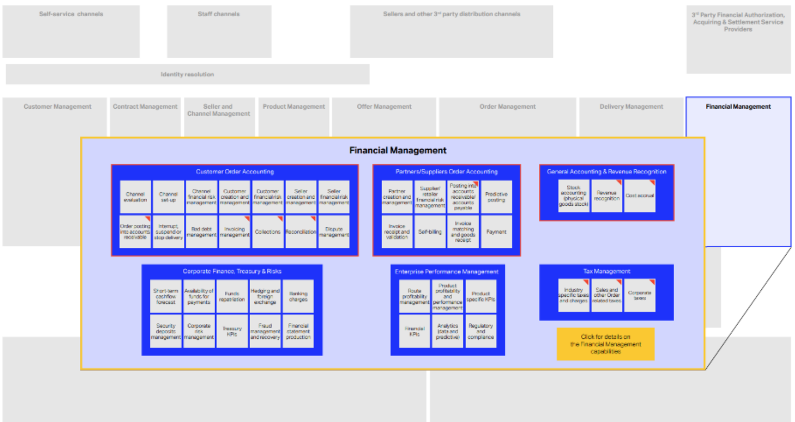
Transition to Airline Retailing with Offers and Orders, however, decouples *accountable* and *accounting* document concepts and affords the industry the option to have more modern and flexible representations of these concepts.



In the Airline Retailing with Offers and Orders environment the concept of an a *accountable* document will evolve significantly.

Instead of traditional accountable documents such as electronic tickets, electronic miscellaneous documents, etc., the industry will transition to an *order-based accountability framework*.

In an order-based accountability framework model, the Order itself serves as the single record of value, entitlement, and financial liability. This framework eliminates the need for issuing a separate set of accountable documents, that hold value and serve as proof of customer entitlements to receive certain products and services, such as electronic tickets and EMDs today. This makes the Order a central record for operational and financial purposes, where Order/ Service item delivery status drives financial accounting entries and issuance of supporting accounting documents.



The need for an *accounting document*, however, to support a formal record of a financial transaction used for financial management and regulatory compliance will remain. The Order has the benefit of having a lifecycle, allowing for changes over time. While today e-tickets and EMDs often act as accounting document snapshots, the Order lifecycle will drive the accounting documents created as snapshots since Order Items may be added, removed/refunded or delivered.

Airlines will need to procure (or adapt existing) accounting document issuance and management business capabilities and implement underlying processes, using the Order record and Order and Service Item statuses, to enable accounting document issuance at the right time and to support a variety of accounting entries as required.

Airlines will need to consider standard retailing Order to Cash (OtC) and Procure to Pay (PtP) process flows and accounting practices to fulfil this requirement. Transition from classic Passenger Revenue Accounting to de-specialized Order Accounting and transformation of complex legacy processes (e.g. classic proration, revenue integrity, flown data processing, etc.) are discussed in [Modern Airline Retailing – Financial Management in Offers and Order Environment v.2](), Impact on Financial Management section.

Capabilities groups identified in Reference Business Architecture (PSC RP 1786a) bear similarity with those identified in a generic retail Order to Cash capabilities map as illustrated below[1]:

Generic retail **Order to Cash**

[1] Note this is not a process map or a sequence diagram. The illustration identifies high level generic Order to Cash capabilities that may be activated at different stages of a process. Hence Reporting is a business capability that may be called up to at any step in the process.

The group agreed to use it as a starting point to review and identify accounting documents requirements to support accounting processes for airline retailing while recognizing some of the specific needs resulting from the particularities of airline distribution vis a vis a more general e-commerce process.

An additional consideration in reviewing aspects of the accounting documents and processes was the capabilities in a generic retail Procure to Pay map as illustrated below[2]:

Generic retail **Procure to Pay**

Industry Context and Requirements

The airline industry operates under a complex mix of commercial, regulatory, and fiscal requirements. Accountable documents historically ensured anti-fraud control, customer entitlements, and revenue integrity. With Offers and Orders, the new Order digital construct must still fulfill these requirements but without the need for a specific document (e.g. electronic ticket), where the Order itself serves as the single record of values, entitlements, financial liabilities and contracts with customers, tracked at an Order Service Item level (for accounting and delivery purposes).

Airline Retailing OtC and PtP Processes

High-Level Process Mapping: From Offers to Orders to Accounting Documents

- **Seller**: Any entity that directly or indirectly sells airline products and services to customers. Seller may include airlines, IATA accredited travel agents, and other types of travel sellers.
- **Retailer**: An airline that produced the customer priced offer and order and is the first party identified in the Standard Retailer Supplier Interline Agreement (SRSIA, PSC RP#1780s).
- **Supplier**: An airline or surface transport operator that offers and delivers services and products to the Retailer and is the second party identified in SRSIA.[3]
- **Offer**: A proposed set of services with Customer facing pricing at an Offer Item level.
- **Order**: A commitment to pay a specific Offer by a customer and a commitment to deliver a specific set of products and services from a retailer and/ or supplier with Customer facing pricing at an Order Item level, containing internal values at a Service Item level (e.g. Service Item Settlement Value) to be used for accounting and Seller - Retailer and Retailer – Supplier settlement.
- **Trigger for an Accountable Record**: Creation of an Order with commitment to pay (an Order can be paid and settled at a later time based on the contract with Customer, Seller or Retailer).
- **Trigger for an Accounting Document**: Fulfillment of service, recognition of revenue, generation of tax obligations[4], etc.

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[2] Note this is not a process map or a sequence diagram. The illustration identifies high level generic Procure to Pay capabilities that may be activated at different stages of a process. Hence Reporting is a business capability that may be called up to at any step in the process.
[3] While SRSIA PSC RP# 1780s identifies an airline or a surface transport operator, the process with any other service supplier is expected to be identical. Going forward the industry Standard Retailer Supplier Interline Agreement may potentially evolve to extend beyond air transportation services.
[4] Tax management is a broad and complex topic that goes outside the scope this document. It is clear that airlines must be conscious of their tax obligations and must consider tax implication of moving into airline retailing supported by Offers and Orders. In particular, airlines must review tax management implications resulting from the move to Order/ Service item level delivery status triggers (i.e. airport tax obligations triggered at the time of the order creation vs. those triggered based on the item delivery status. Better itemized order structures (i.e. Order/ Service item level) may also have VAT/ GST implications based due to the itemized order structure and the nature and delivery location of individual services within the order**.** Each airline should seek independent tax and legal advice in this regard.

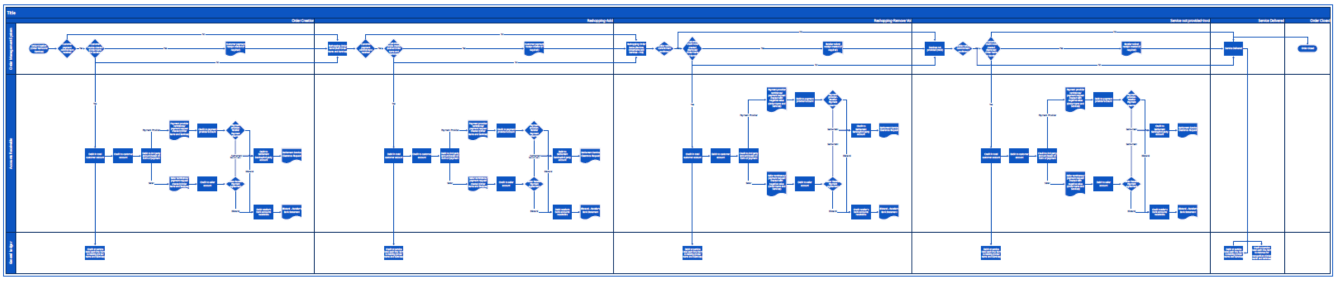
The lifecycle involves multiple stages, including offer creation, order creation and its lifecycle events, such as changes to the order, service delivery, revenue recognition, and pre- or post-delivery accounting management.

Note: This document focuses on the accounting processes and accounting documents issuance triggers. It does not fully address and describe the full end to end distribution lifecycle and all interactions between Seller, Retailer and Supplier. More details on the Offers and Order distribution lifecycle can be found on IATA Modern Airline Retailing pages.

'Retailer – Customer (Seller or Payment Provider)' Order to Cash (Retailer system view)

This process replaces classic ticket-based Revenue Accounting (e.g. proration, etc.) with order-based financial events which are directly tied to the Order record and Order/ Service Item delivery statuses.

Figure 1 Generic **Retailer – Customer** (Seller or Payment Provider) Order to Cash Process – Accounting Documents Requirements *(to expand diagram hold ctrl + click on the figure to expand to full size process map)*



The process is further described below.

1. Order – Mutual Obligations Created (Order Items & Services)

- **Customer commitment to pay received** → The customer agrees to pay (authorization, promise-to-pay, or prepayment, etc.).
- **Customer invoice[5] created** → Invoice is generated for the ordered items/services.
- **Customer payment receipt created (if required)** → Proof of payment is issued.
- **Accounting entries:**
  - Debit customer account for the amount owed (Accounts Receivable).[6]
  - Credit each line item as a liability and until service is delivered (General Ledger).
  - Corresponding debit/credit entries are posted on the third-party accounts such as Seller, or Payment Provider (payment card acquirer, IATA BSP, etc. depending on the form of payment). (Accounts Receivable)

Objective: Capture the financial records upfront and prepare for downstream settlement.

[5] Airline must be mindful that some regulatory fiscal authorities may also require a fiscal tax Invoice credit note for each sales transaction at the Order Item level depending on the applicable fiscal regulations and standards. Regulators may also impose electronic invoicing requirements that airlines must comply with and would have expected to procure an adequate and compliant facility to do so. This is not directly related to airline retiling fulfilled with Offers and Orders based distribution. Fiscal/ tax and electronic invoicing overview is outside the scope of this document.

[6] System(s) to receive transactional positing and level of aggregation across systems to ensure scalability to manage a large number of customer accounts is an airline systems architecture and implementation choice. Irrespective of the level of aggregation and systems used airlines must be conscious of the fact that customer invoices and other applicable accounting document must be issued, reflected on the books and stored for traceability, audit purposes and customer access.

2. Re-shopping – Add Order/ Service Items

- The flow is identical to Order Creation, including accounting entries and accounting documents issuance requirements. However, the entries and document issuance will only apply to the newly added items.
- Customer payment, invoice, and settlement requests are created again for incremental value.

Objective: Flexible handling of upsells, ancillaries, or other changes in the Order lifecycle.

3. Re-shopping – Remove Order/ Service Items (Voluntary). Subject to Contract with Customer terms and condition[7].

- **Retailer refund commitment confirmed** → The airline/retailer acknowledges refund obligation.
- **Customer credit note created** → Reflects reduction of customer liability[8].
- **Refund receipt created (if required)**
- **Accounting entries**:
  - Credit to customer account (refund). (Accounts Receivable)[9]
  - Debit liabilities (reduce obligations). (General Ledger)
  - Negative seller/payment provider settlement request (credit) raised. (Accounts Receivable)

Objective: Adjust order and settlement accounts when customer voluntarily cancels or removes services.

4. Services Not Provided (Involuntary)

- Process flow is similar to voluntary removal. The trigger, however, is the **airline's inability to deliver a service** (e.g., disruption management scenarios).
- Refunds and credit notes issued with the same accounting flows.

Objective: Ensure compliance and fairness by refunding customers when services are not delivered[10].

5. Service Delivered

- **Accounting entries:**
  - Debit liability (reduce obligation). (General Ledger)
  - Credit revenue at line-item level (revenue recognition). (General Ledger)

Objective: Shift financial records from *liabilities* to *earned revenue* once services are delivered.

6. Order Closed

- Order is closed once all services are either delivered or refunded or not claimed/ expired.
- Final settlement between Seller ↔ Payment Provider ↔ Settlement Service ↔ Retailer's Bank is completed.

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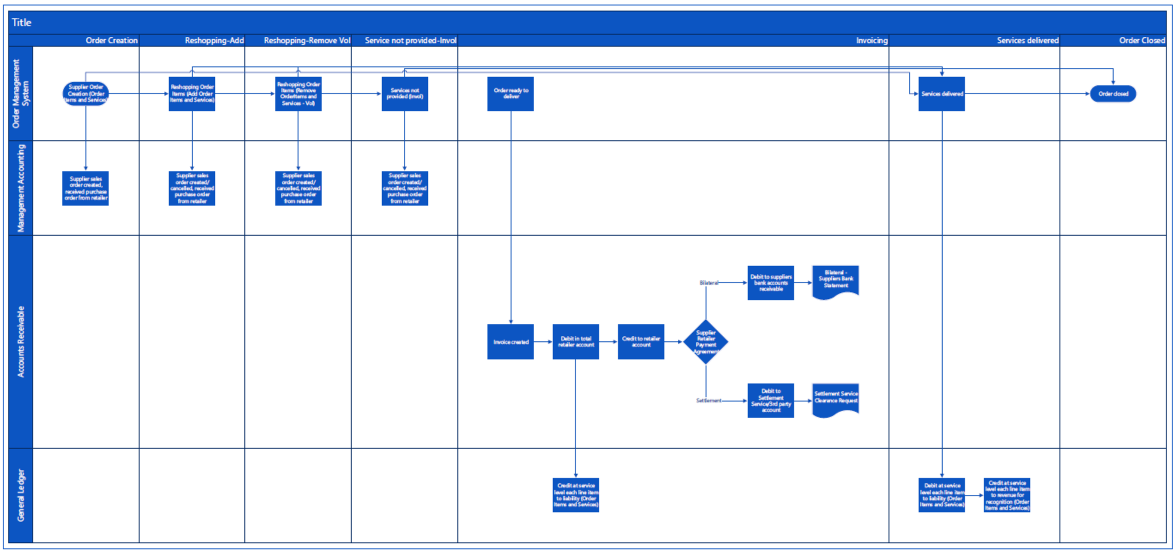
[7] In accordance with Order/ Service Item terms and conditions, including refundability.
[8] Simplified for illustration purposed. Customer liability reduction may require additional steps, such as paying out the credit amount to the customer, adjusting customer invoice, etc. to complete the process.
[9] This is a simplified illustration – airline must be conscious that there are other steps in the process that must be executed to complete the process, especially in relation to tax management (detailed overview of which is generally outside the scope of this document), i.e. refundability of indirect taxes, tax application on cancellation penalties, issuance of tax invoice/tax credit, etc.
[10] It is acknowledged that service non-delivery is likely to trigger a service recovery process and may entail various forms of customer compensation methods. Service recovery, and customer compensation practices are not in scope of this document and may be reviewed and documented at a later time.

Objective: Marks the end of the Order lifecycle, ensuring all obligations (customer, seller, payment provider, settlement, etc.) are balanced.

'Supplier – Retailer' Order to Cash (Supplier system view)

This flow is from the **Supplier perspective,** which is an independent Order-to-Cash process, where the steps to follow are similar to the earlier Retailer process: instead of tracking *customer payments and refunds*, it tracks *supplier invoices, settlements, and revenue recognition* in a B2B environment.

Figure 2 Generic **Supplier - Retailer** Order to Cash Process – Accounting Documents Requirements (hold ctrl + click on the figure to expand to full size process map)



The process is further described below.

1. Supplier Order Creation

- **Supplier sales order created** upon receiving a purchase order from the retailer.

Objective: Establishes the supplier's obligation to deliver products and services in response to the retailer's request.

2. Re-shopping / Order Changes

- **Add items/services:** Supplier sales order updated and matched to retailer's new purchase order.
- **Remove items/services (voluntary):** Supplier cancels corresponding Order/ Service Items.
- **Services not provided (involuntary):** Supplier cancels affected Order/ Service Items.

Objective: Keeps Supplier and Retailer orders aligned when there are changes, additions, or cancellations.

3. Order Ready to Proceed & Invoicing[11]

- Once order is ready:

[11] This step may be prior to services delivered when implementing predictive posting or based on Retailer-Supplier agreement. Timing of invoice issuance will depend on Retailer-Supplier agreement and may be subject to local regulations.

  - **Invoice created** and issued to Retailer.
  - **Accounting entries:**
    - Debit Retailer account (Retailer owes Supplier). (Accounts Receivable)
    - Credit line-item liabilities for Order/ Service Items. (General Ledger)

Objective: Formalizes Supplier's receivable position and records liability until services are delivered.

4. Settlement Preparation

- Supplier ↔ Retailer agreement governs timing and method of payment (i.e. SRSIA or bilateral).
- Supplier raises a **Settlement Service clearance request.**
- **Accounting entries:**
  - Credit to Retailer account. (Accounts Receivable)
  - Debit to Settlement Service Provider/3rd party or Debit to Supplier's bank receivables. (Accounts Receivable)
- Confirmed through bilateral bank statement.

Objective: Ensures Supplier receives payment through structured clearing and settlement flows (for example, IATA ICH or ACH).

5. Services Delivered

- When services are delivered.
- If step 3 (and 4) above is completed:
  - **Accounting entries:**
    - Liability debited (reduced). (General Ledger)
    - Revenue credited at line-item level (recognition event). (General Ledger)
- If steps 3 and 4 above are not completed:
  - **Invoice created** and issued to Retailer.
  - **Accounting entries:**
    - Debit Retailer account (Retailer owes Supplier). (Accounts Receivable)
  - Supplier ↔ Retailer agreement governs timing and method of payment (i.e. SRSIA or bilateral).
  - Supplier raises a **Settlement Service clearance request.**
  - **Accounting entries:**
    - Credit to Retailer account. (Accounts Receivable)
    - Debit to Settlement Service Provider/3rd party or Debit to Supplier's bank receivables. (Accounts Receivable)
    - Revenue credited at line-item level (recognition event). (General Ledger)
  - Confirmed through bilateral bank statement.

Objective: Recognize actual revenue once products and services are consumed, regardless of the point of invoicing.

6. Order Closed

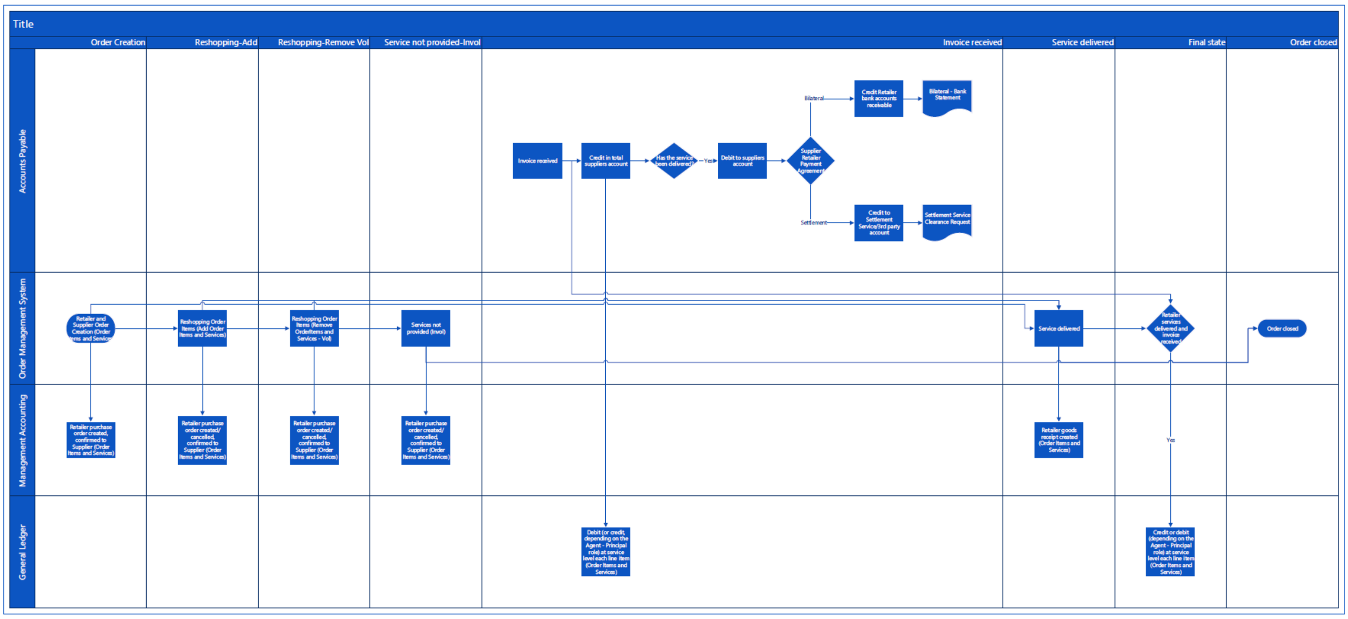
- After delivery and settlement, Order is marked closed.

Objective: Completes financial and operational Order lifecycle of the Supplier's obligation.

'Retailer – Supplier' Procure to Pay (Retailer system view)

This process flow reflects the **retailer's procurement and payables perspective**, ensuring costs are only recognized once services are delivered, not just invoiced. It aligns with Order Accounting principles by keeping liabilities and expenses tied directly to Order and Service Items.

Figure 3 Generic **Retailer – Supplier** Procure to Pay Process – Accounting Documents Requirements (hold ctrl + click on the figure to expand to full size process map)



The process is further described below.

1. Retailer & Supplier Order Creation

- Retailer creates a **purchase order** for items/services.
- Supplier confirms order.

Objective: Establishes contractual commitment between Retailer and Supplier.

2. Re-shopping / Order Changes

- **Add services/items** → Retailer issues updated purchase order, Supplier confirms.
- **Remove Order/Service Items (voluntary)** → Purchase order is cancelled/adjusted.
- **Services not provided (involuntary)** → Purchase order lines cancelled.

Objective: Keeps both sides synchronized when order scope changes.

3. Invoice Received[12]

- Supplier invoice received by Retailer.
- **Accounting entries:**
  - Credit Supplier's account (recognize payable). (Accounts Payable)

[12] This step may be prior to services delivered when implementing predictive posting or based on Retailer-Supplier agreement. Timing of invoice issuance will depend on Retailer-Supplier agreement and may be subject to local regulations.

  - Accounting debit or credit in General Ledger or P&L will depend on Agent vs Principal role, noting this may remain unchanged.

Objective: Creates Retailer's obligation to pay Supplier, accounting in General Ledger or P&L is completed as per Retailer's role.

4. Settlement Preparation

- Retailer ↔ Supplier agreement defines settlement rules (i.e. SRSIA or bilateral).
- Retailer payment request issued.
- **Accounting entries:**
  - Debit Supplier account (reduce payable). (Accounts Payable)
  - Credit settlement service provider/3rd party → eventually credit Retailer's bank receivable account. (Accounts Payable)
- Confirmed through bilateral bank statement.

Objective: Payment obligations cleared via settlement service provider before/alongside delivery (for example, IATA ICH or ACH).

5. Service Delivered

- Retailer creates **goods receipt** when services/items are delivered.
- If steps 3 (and 4) above is completed:
  - **Accounting entries:**
    - Accounting debit or credit in General Ledger or P&L will depend on Agent vs Principal role, noting this may remain unchanged.
- If steps 3 and 4 above are not completed:
  - Supplier invoice received by Retailer.
  - **Accounting entries:**
    - Credit Supplier's account (recognize payable). (Accounts Payable)
  - Retailer payment request issued.
  - **Accounting entries:**
    - Debit Supplier account (reduce payable). (Accounts Payable)
    - Credit settlement service provider/3rd party → eventually credit Retailer's bank receivable account. (Accounts Payable)
    - Accounting debit or credit in General Ledger or P&L will depend on Agent vs Principal role, noting this may remain unchanged.
  - Confirmed through bilateral bank statement.

Objective: Complete creation of Retailer's obligation to pay Supplier and payment obligations cleared via settlement service provider alongside delivery, accounting in General Ledger or P&L is completed as per Retailer's role.

6. Order Closed

- Once Supplier invoice is matched with goods receipt, payment processed, and expenses recognized, the order is closed.

Objective: Completes the Procure to Pay cycle for Retailer.

Translating Orders into Documents: Industry-Agnostic Principles and Airline Specifics

Principles such as matching obligations with performance (e.g., accrual accounting) and more broadly general accounting principles and related frameworks (i.e. IFRS, US GAAPS, etc.) apply equally across industries., Airlines must also be mindful of industry specific commercial and distribution practices such as *Standard Retailer Supplier Interline Agreement* (SRSIA), Passenger Standards Conference Recommended Practice 1780s, irregular operations, regulatory filings, etc. Orders enable structured data capture processes from inception, supporting reliable generation of both accountable and accounting records (documents).

Additional Considerations

Impact of Changes in Accountable Document Definition

Redefining accountable documents as *order-based accountability framework* may impact:

- Internal controls: value stream placement, new ways to ensure uniqueness, traceability, and entitlement.
- Record of entitlements and liabilities: hosted within one single Order, where changes in Order/ Service Items delivery status drive accounting events, such as revenue and cost recognition, etc.
- Customer expectations: Clarity and accessibility of documentation in digital, human-readable (i.e. leisure B2C) or machine-readable (i.e. corporate B2B) formats.

Accounting Document Format and Distribution

- **Consumer**: A leisure traveler is likely to be satisfied with receiving an email with a readable summary of services order, costs and any other regulatory mandated data elements (e.g., Customer Invoice/ Order Receipt).
- **Business to Business**: A travel management company is more likely to require a sophisticated structured data/ API to acquire its invoice as it could integrate it into its mid/back-office systems to enable accounting automation.
- **Regulatory Filing**: E-Invoice filed with a government agency will need to be provided according to the requirements and format stipulated by the fiscal authorities.

These use cases demonstrate that while the purpose and regulatory requirements can be identical, the format in which accounting documents are issued and how they are distributed can differ significantly.

Irrespective of the use case, accounting document format or its distribution channel, what remains constant is that the accounting document is produced based on the data contained in the Order record as the common single source of truth of contracted products and services.

Controls and Compliance

Minimum control features for accountable documents may include elements such as:

- Unique identification number
- Timestamp
- Linkage to customer and service
- Immutable record of agreement

These should satisfy both operational needs and external requirements (e.g., VAT invoices, audit trails).

Scalability and Future Proofing

The shift to Orders provides an opportunity to design accounting and documentation processes that can scale with new products, partnerships, and a variety of retail models. Airlines may wish to consider prioritizing flexible architectures which may be capable of supporting innovation, such as intermodal travel, subscription models, or dynamic bundling, to be decided on a unilateral basis..

Transition

The move to an Order-based accountability framework may require:

- Transition plans for systems and people
- Harmonization with industry standards (e.g., IATA ONE Order)
- Collaboration across airlines, vendors, and regulators

Airlines should balance innovation with continuity and regulatory compliance to realize the full benefits.

Conclusion

The transition from legacy ticket-based financial management and classic revenue accounting to an order-based framework represents a fundamental change in how airlines manage both accountable and accounting documents. By redefining the Order as the single record of value, entitlement, financial liability, and contract, the industry could potentially eliminate the need for traditional accountable artifacts (i.e. electronic tickets, etc.) while still ensuring robust controls, compliance, and transparency.

At the same time, accounting documents, such as invoices, credit notes, and receipts, remain essential for financial management, auditability, and regulatory reporting, requiring airlines to strengthen or adapt their existing capabilities.

To succeed, airlines should establish a clear architecture for issuing, exchanging, and reconciling accounting documents across Order to Cash and Procure to Pay processes. This may be achieved within an Order Management system, Enterprise Resource Planning (ERP) solution, or hybrid models, provided data flows are integrated and consistent.

Industry standards, recommended practices and implementation guidance will be critical in ensuring interoperability, risk control, and customer trust. Ultimately, the transformation of financial management practices is not just a technical exercise, but a necessary foundation for Modern Airline Retailing.

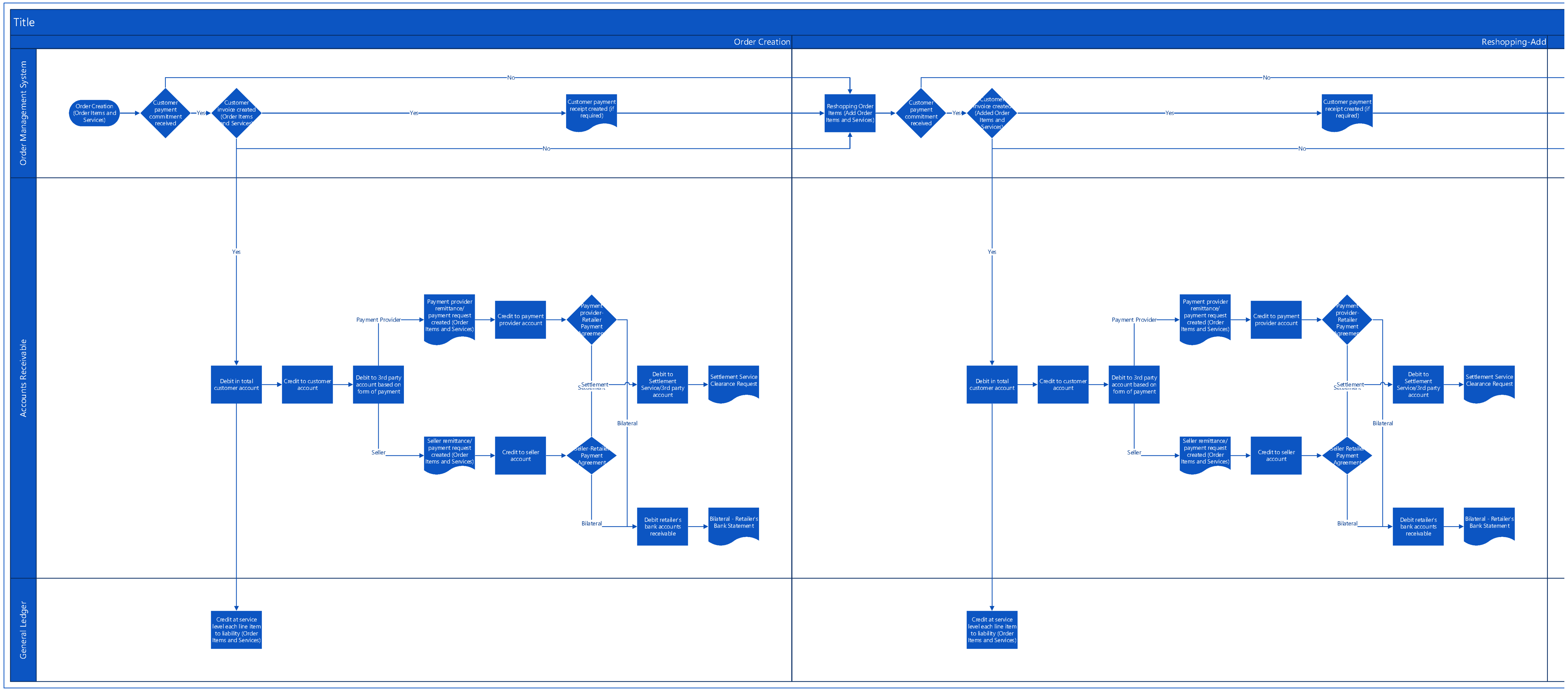
Reference links for further information

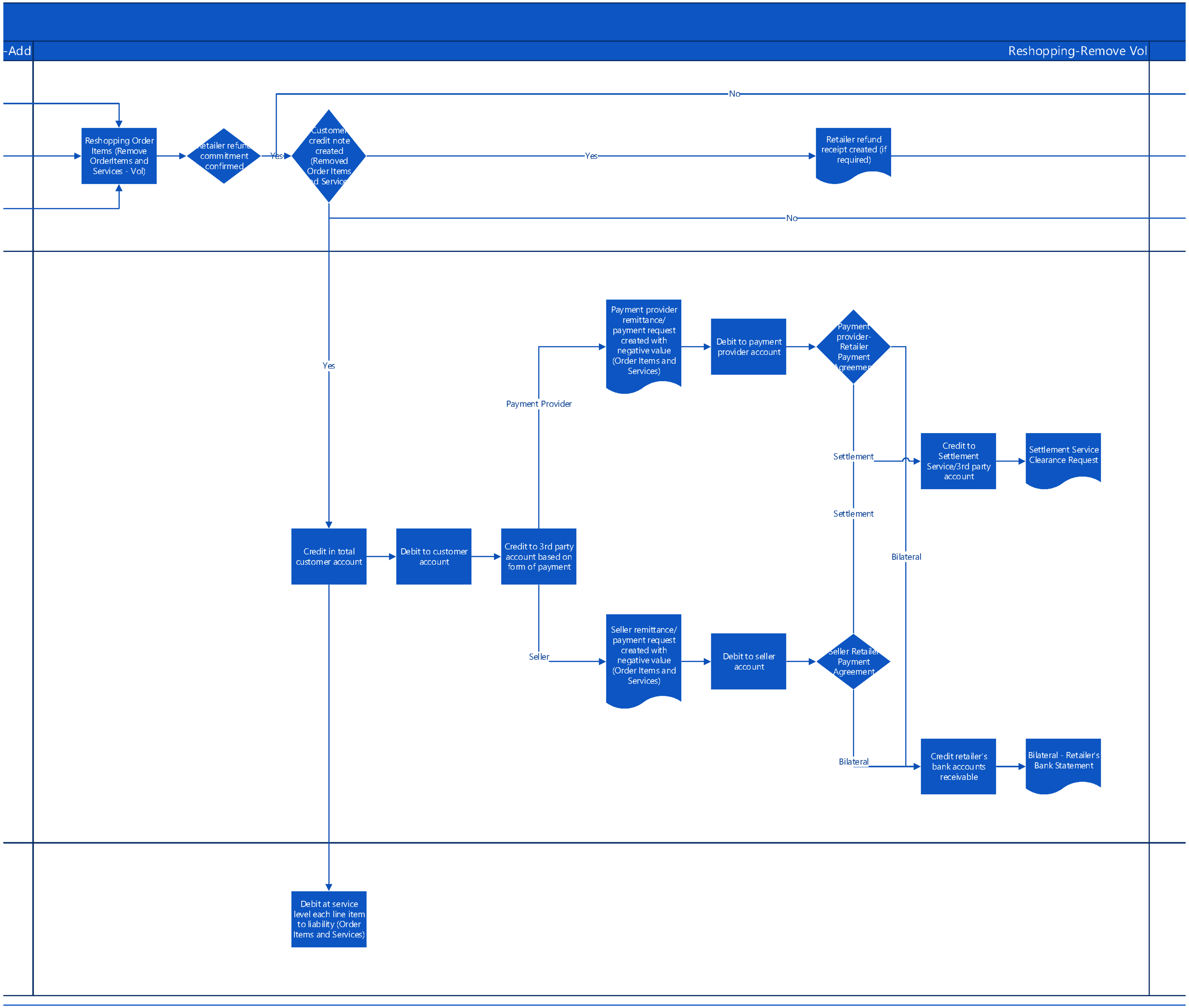
- Modern Airline Retailing with Offers and Orders
- Reference Business Architecture (RP 1786a)
- Financial Management in the Offers and Orders environment
- Interlining with Offers and Orders
- Standard Retailer Supplier Interline Agreement Overview

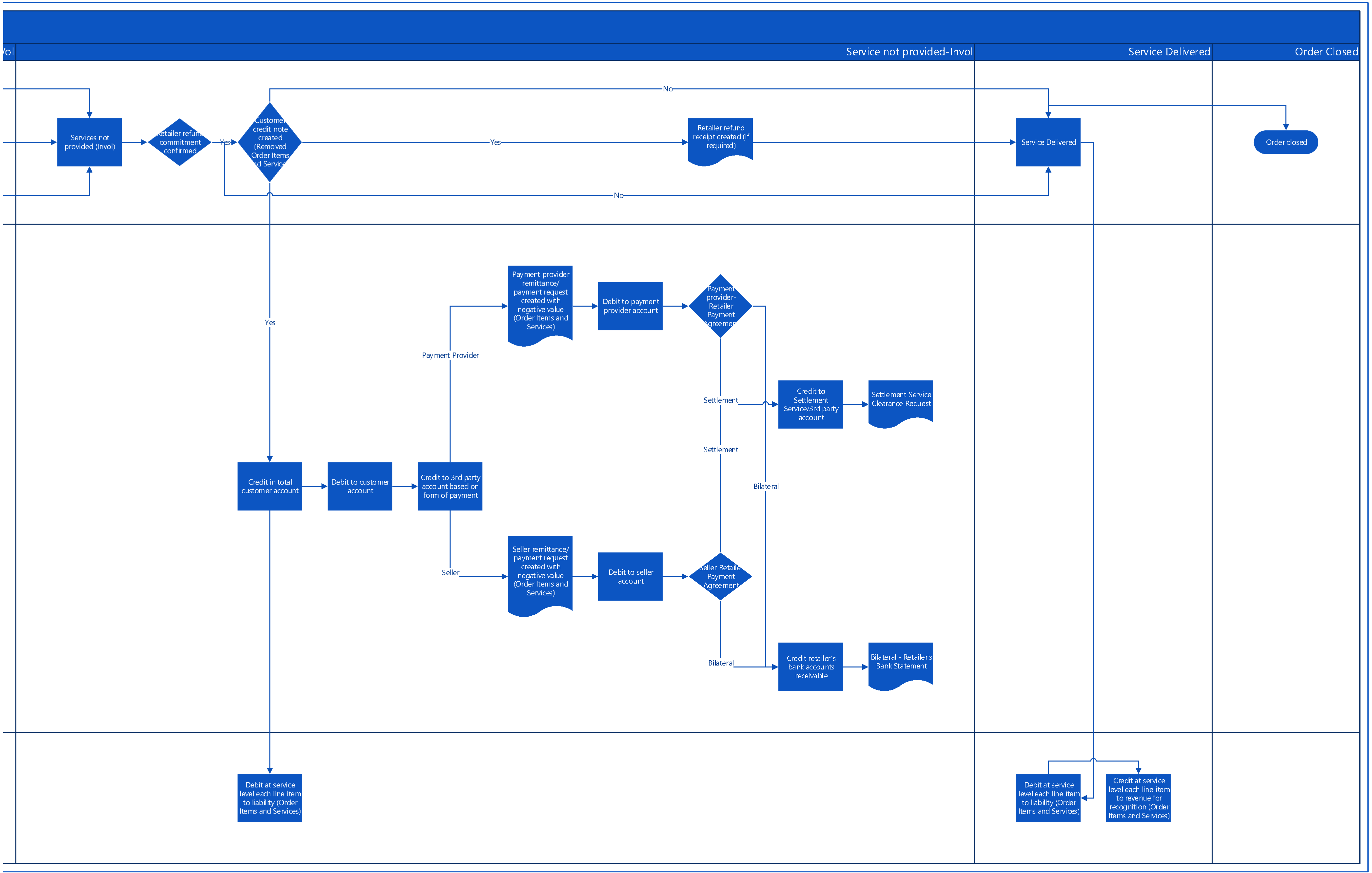
Process Diagrams

‘Retailer – Customer (Seller or Payment Provider)’ Order to Cash

Zoom to bring diagrams to readable format
Process diagram is divided into 3 images to help with readability



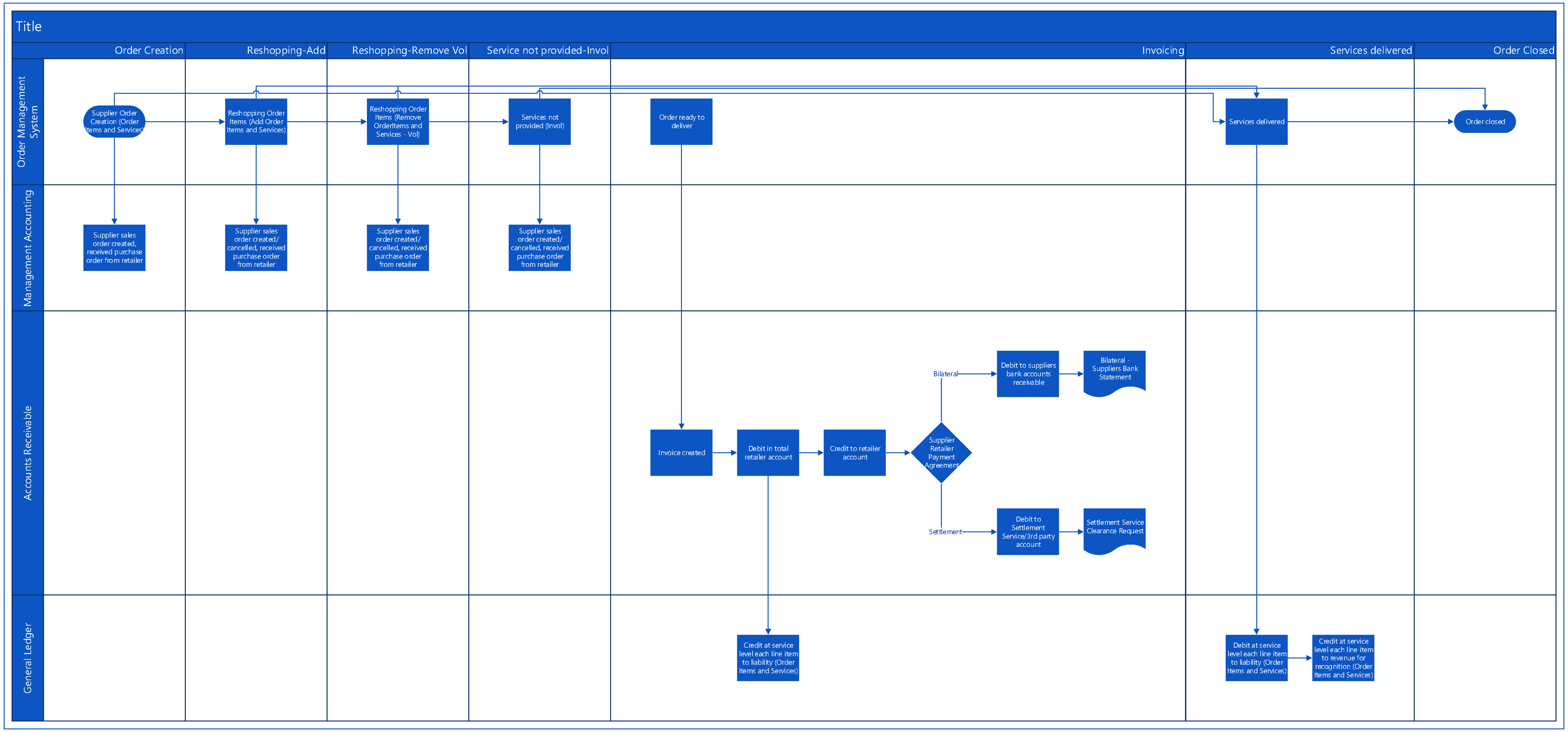

-Add
Reshopping-Remove Vol
Reshopping Order Items (Remove OrderItems and Services - Vol)
Retailer refund commitment confirmed
Yes
Customer credit note created (Removed Order Items and Services)
No
Yes
Retailer refund receipt created (if required)
No
Yes
Payment provider remittance/ payment request created with negative value (Order Items and Services)
Debit to payment provider account
Payment provider-Retailer Payment Agreement
Payment Provider
Settlement
Credit to Settlement Service/3rd party account
Settlement Service Clearance Request
Settlement
Bilateral
Credit in total customer account
Debit to customer account
Credit to 3rd party account based on form of payment
Seller
Seller remittance/ payment request created with negative value (Order Items and Services)
Debit to seller account
Seller Retailer Payment Agreement
Bilateral
Credit retailer's bank accounts receivable
Bilateral - Retailer's Bank Statement
Debit at service level each line item to liability (Order Items and Services)



Service not provided-Invol
Service Delivered
Order Closed
Services not provided (Invol)
Retailer refund commitment confirmed
Customer credit note created (Removed Order Items and Services)
Yes
No
Retailer refund receipt created (if required)
Service Delivered
Order closed
Payment provider remittance/ payment request created with negative value (Order Items and Services)
Debit to payment provider account
Payment provider-Retailer Payment Agreement
Payment Provider
Settlement
Credit to Settlement Service/3rd party account
Settlement Service Clearance Request
Bilateral
Credit in total customer account
Debit to customer account
Credit to 3rd party account based on form of payment
Seller
Seller remittance/ payment request created with negative value (Order Items and Services)
Debit to seller account
Seller Retailer Payment Agreement
Credit retailer's bank accounts receivable
Bilateral - Retailer's Bank Statement
Debit at service level each line item to liability (Order Items and Services)
Credit at service level each line item to revenue for recognition (Order Items and Services)

'Supplier – Retailer' Order to Cash

Zoom to bring diagram to readable format



‘Retailer – Supplier’ Procure to Pay

Zoom to bring diagram to readable format