Preview

- We have said that the goal of XBRL is that a piece of business information, once entered into any computer, anywhere, never has to be retyped as it flows through the business reporting supply chain. To meet that goal, a seamless connection between incoming transactional data, internal processes and reports must be possible. In this session, you will learn:
- * How the Global Ledger serves as the drill-down data source for providing details related to end reporting
- * How even internal reporting requires a close link between summarized, aggregated information and the associated details
- * How the [xbrlInfo] link and the Summary Reporting Contextual Data (SRCD) draft module can provide the power for the connection

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Agenda

- GL/FR Overview EEC:20
- Unveiling of the SRCD proper EEC:15
  - Existing xbrlInfo
  - New module expands
- Examples and walk throughs GLG:25
- Call to action EEC:5

Draft

GL/FR Overview

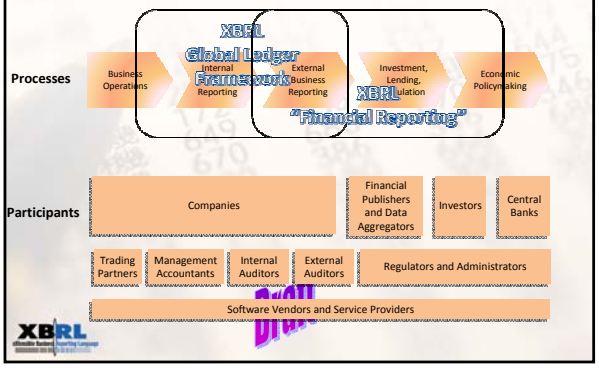
- GL and “FR”: compare and contrast
- Why do they need to talk?
- Drill down and around

Draft

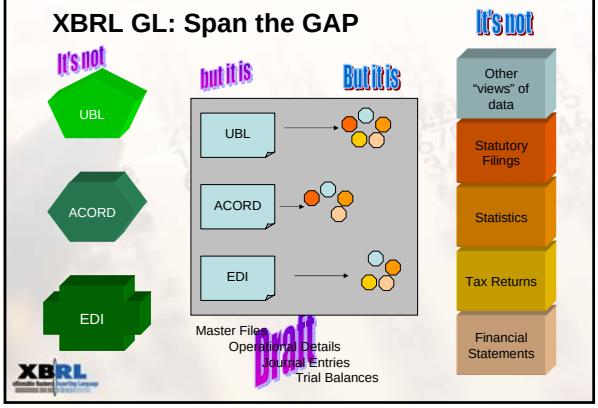
An XBRL Goal

- A piece of business information, once entered into any system, anywhere, never has to get retyped as it flows along the information supply chain.”
- Manager’s vision: drill down from end reporting to underlying detail
- Auditor’s vision: easy access to the original source document, tracking full authorization of entries (accountability)

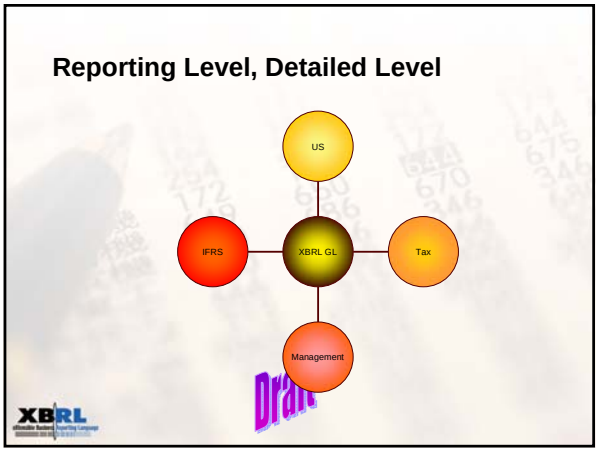
Business Reporting Supply Chain



XBRL GL: Span the GAP



Reporting Level, Detailed Level



Differentiating XBRL FR & XBRL GL

- **XBRL FR**

1. **Optimized for representing regulatory and commonly shared reports and forms**
2. **Generally external reporting = sharing to 3rd parties**
3. **Generally information summarized for a period of time**
4. **Output from report writer/financial reporter**

- **XBRL GL**

1. **Optimized for sharing details associated with transactions and events**
2. **Generally internal reporting = sharing within the company or close parties (CPA, bank, auditor)**
3. **Generally representing individual records from an accounting system**
4. **Output from file exports**

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Differentiating XBRL FR & XBRL GL

- **XBRL FR**

5. **Optimized for discoverability.**
6. **Inter-concept formulas and calculations important**
7. **Relationships to (standard) list of accounts/reporting concepts or other taxonomies is external.**

- **XBRL GL**

5. **Discoverability not (necessarily) an issue.**
6. **Inter-concept formulas and calculations unimportant.**
7. **Independence from and relationships to multiple charts of accounts and taxonomies is key to providing conceptual guidance.**

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With XBRL GL

- You can associate accounts, documents, entries to end reporting concepts anywhere along the audit reporting supply chain
- Facts can be associated with multiple reporting concepts simultaneously
- You can track multiple sets of books
- Tracking book to tax differences (FAS 109/IAS 12) comes standard

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Integration: From Detail to Reporting

- With inspiration from the leading financial reporting extender
  - Assignment of accounts to reporting
  - Reporting trees
  - Reporting calendars

Draft

Assignment of Accounts to Reporting

- Accounts in all their varieties
  - Traditional accounts
  - Customer, employees, banks, jobs

draft

Glossary of "Drilling" Concepts

- Drill down
  - Starting with summarized information, moving towards underlying detail, eventually back to the source document and original entry. Focusing on one fact and finding more information on that fact.
- Drill up
  - Starting with detail, moving toward summarization of that detail, eventually to the end assertion. An action that removes the "children" and focuses on the "parent".
- Drill around*
  - Being able to change direction and move up or down a different path than the original *drill down* or *drill* ipath

draft

*A concept I was introduced to by Navision.

Drill Up, Drill Down, Drill (All) Around

XBRL GL

```
<xbrlInfo>
<xbrlInclude>ending_balance
<summaryReportingElement>usfr-pt:Cash
</xbrlinfo>

<xbrlInfo>
<xbrlInclude>ending_balance
<summaryReportingElement>irs-1120:Cash
</xbrlinfo>

<xbrlInfo>
<xbrlInclude>ending_balance
<summaryReportingElement>xyz-fr:Cash
</xbrlinfo>
```

US GAAP

US Tax

Management Reporting

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Section Summary

- The Global Ledger serves as the drill-down data source for providing details related to end reporting

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Data and Views of Data

Concentration:
Detailed Data, Data Fields

Report Writer

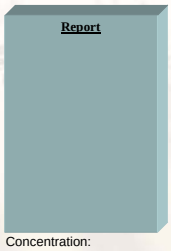
SELECT information from database(s), including joins

FORMULAS create new data fields

FILTER the record set

Add headers/footers, CONDITIONALS with record groupings, derived totals based on sorts

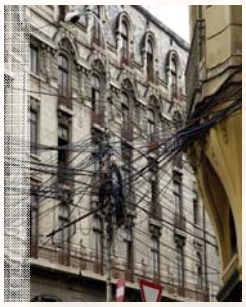
Provide visual FORMATTING rules, like cross-tab



Concentration:
Information Concepts

We Need To Talk

- Automation and integration
- Audit trail and controls
- Hybrid reporting



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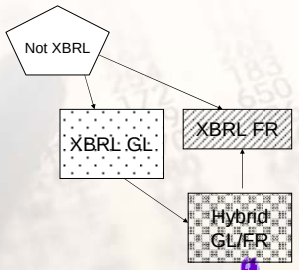
Hybrid Reporting: "Fourmats" of Integration



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Hybrid Example

- A Hybrid requires
  - Detailed information
  - Aggregated information
- Using XBRL GL for detail information
  - Facilitates integration from systems
  - Provides more conformity as more hybrids arise
- For example
  - Detailed AR Aging Report
  - Many varieties of "buckets"
  - Same underlying detail

Draft

Section Summary

- Both External and Internal Reporting requires a close link between summarized, aggregated information and the associated details

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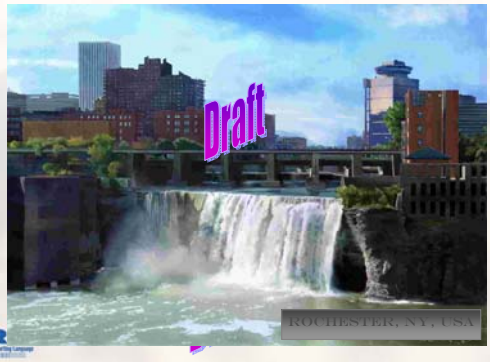
SRCD: The “GL/FR Link”



SRCD

- **S**ummary **R**eporting
  - The information necessary to link from more detailed XBRL GL instances to more summarized reporting, typically in “FR” instances, but also to other schema-based reporting.
- **C**ontextual **D**ata
  - Primarily to provide new guidance in how to link to the information found in FR “contexts” (identifier/entity/segment, period, scenario) and units.
- But also providing new, more powerful selection and filtering tools

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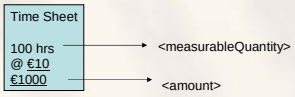
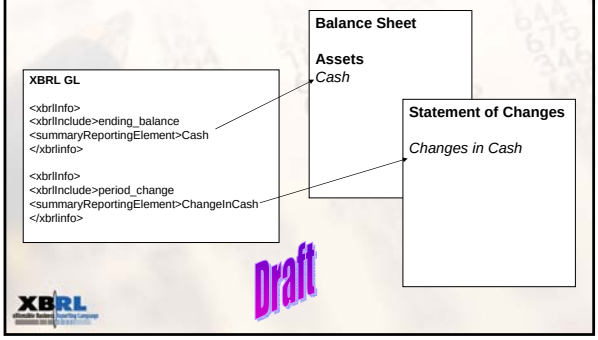
The Link Today: [xbrlInfo]

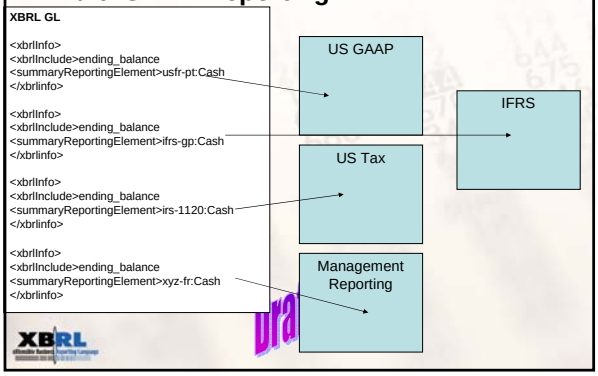
- Pointers to element(s) in XML Schema
  - [summaryReportingElement] identifies the target element for the summarization, not just XBRL
- Can associate with information in XBRL GL instance implicitly or explicitly
  - [detailMatchingElement] communicates which XBRL GL element contains the content that will be used for the summarization process
    - By default, [amount]
- Provides some additional contextual guidance
  - [xbrlInclude] provides guidance on the point of time/duration nature of the fact



Assignment: xbrlInfo



Multi-GAAP Reporting



SRCD: Expanding on [xbrlInfo]

- Unambiguous linking
  - "Here (in the GL instance) is the exact content you would find in the associated summarized fact found in the FR instance."
- Sophisticated selection and filtering
  - "Here are some patterns and filters to guide queries that associate the GL data with the associated FR data (or help drive the summarization from GL to create an FR instance."

Label	Data expected
XBRL Allocation	Enumerated
Summary Reporting Element	QName
Detail Matching Element	QName
Summary Tuple Path	XPath
Detailed Content Filter	XPath
Reporting Date Selector	QName
Summary Precision Decimals	
Summary Precision	Non-negative integer
Summary Precision INF	None
Summary Decimals	Integer
Summary Decimals INF	None
Summary Context	
Summary Entity	
Summary Entity Identifier	Token
Summary Entity Scheme	URI
Summary Entity Segment (See separate slide)	
Summary Period	
Summary Period Instant	Date
Summary Period Start Date	Date
Summary Period End Date	Date
Summary Period Forever	None
Summary Entity Scenario (See separate slide)	

Label	Data expected
(1) Summary Segment and (2) Summary Scenario	
Summary Explicit Dimension	
Summary Dimension	QName
Summary Explicit Dimension Value	QName
Summary Typed Dimension	
Summary Dimension	QName
Summary Typed Dimension Value	String
Summary Simple Segment Content	
Summary Simple Element URI	URI
Summary Simple Element Name	String
Summary Non Dimensional Contents	String
Summary Unit	
Summary Unit Numerator	Token
Summary Unit Denominator	Token

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Examples: the Walk Throughs

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Walking Through the SRCD Sample Instances

Editor: Gianluca Garbellotto gg@iphix.net

How Does This Work

- For each sample instance provided to document the use of the SRCD[1] module, you will find a set of slides that show two fragments: one from one (or more) entries in the "source" XBRL GL instance, and one from the "target" XBRL FR instance.
- Each slide describes the links between relevant elements in the source and target fragments and includes comments on the use of those elements.
- For more information about the use of specific elements of the SRCD module and the [xbrlInfo] structure, please refer to the annotations provided in the SRCD sample instances and the other documentation distributed with this "walkthrough"

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[1]SRCD: Summary Reporting Contextual Data

First Sample Instance

- Files:
  - GL Source: SRCD_sample_1_70424.xml
  - FR Target: SRCD_sample_1_target_70424.xml
- The GL Source represents Journal Entries that roll up to a US GAAP instance representing a "Statement of Activities"
- The FR Target is a fragment of a sample instance document distributed with the US-GAAP-CI taxonomy documentation. The taxonomy can be found here[1], the original sample instance here[2].

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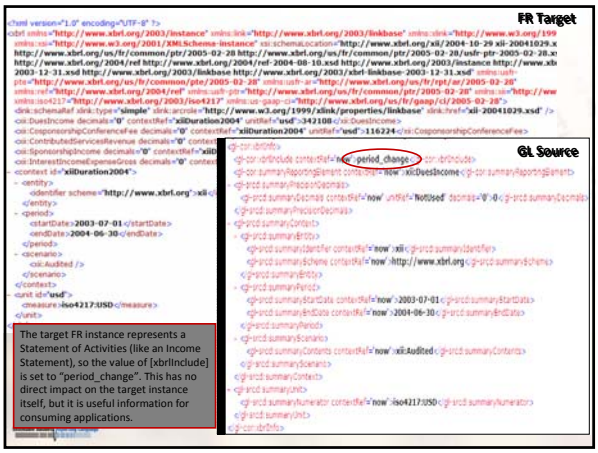
[1]http://www.xbrl.org/us/fr/gaap/ci/2009-02-28/us-gaap-ci%20Summary%20Page.htm

[2]http://www.xbrl.org/us/fr/IDs/XII.zip

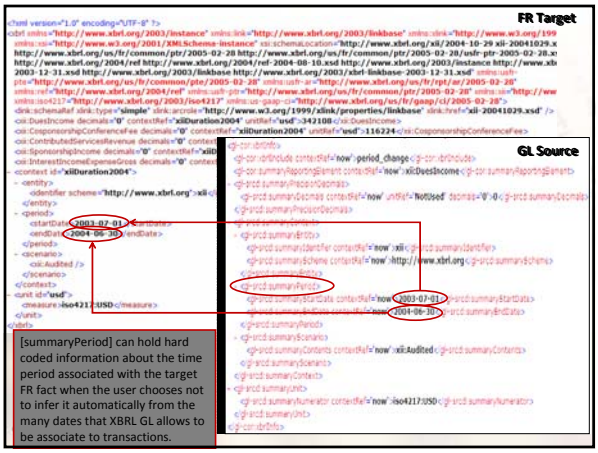

FR Target
GL Source
The target FR instance represents a Statement of Activities (like an Income Statement), so the value of [xbrlInclude] is set to "period_change". This has no direct impact on the target instance itself, but it is useful information for consuming applications.

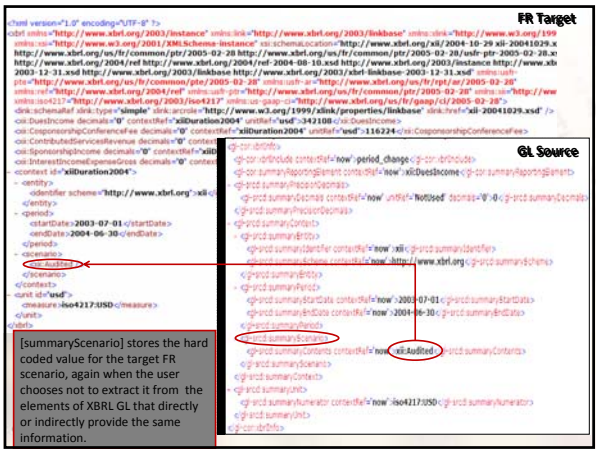
FR Target
GL Source
gl-cor:summaryReportingElement indicates the Qname of the target Element in the FR instance to which the specific line in the GL instance is summarized to. The associated namespace and the actual schema file would be noted in the open <xbrl> tag in the namespace declarations and would be discoverable by the application.

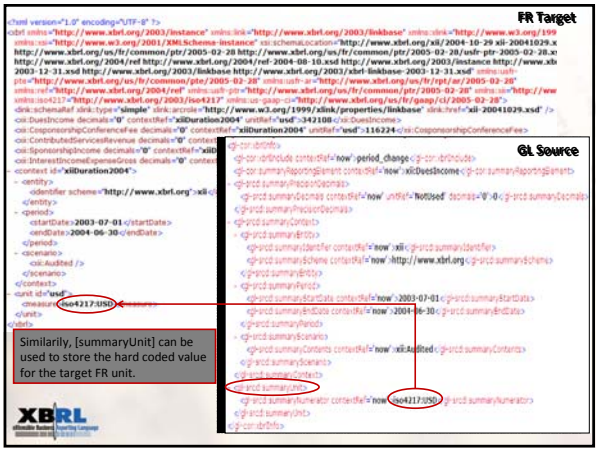
FR Target
GL Source
The [summaryPrecisionDecimals] structure provides the value of precision and decimals for the summarized value in the target FR element when there is no certainty that all the items that summarize to that element have the same values of precision and decimals in the GL instance.

FR Target
GL Source
The [summaryContext] structure is used to hard code values for the context associated with the target FR fact, when they are not determined programmatically from other elements of the GL framework.

FR Target
GL Source
The [summaryEntity] structure holds information about the organization whose information is being reported, in this case, the identifier and the scheme.


FR Target
GL Source
[summaryPeriod] can hold hard coded information about the time period associated with the target FR fact when the user chooses not to infer it automatically from the many dates that XBRL GL allows to be associate to transactions.





Section Summary

- The [xbrlInfo] link and the Summary Reporting Contextual Data (SRCD) PWD module can provide the power for the connection

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Call to Action

- Review and feedback
  - PWD
  - Helpful materials
    - Webcasts
    - Informational documents
- Join us
- Influence others (its all about the benefits)

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Feedback

- Requirements
- Please share
  - xbrlgl@xbrl.org
  - http://groups.yahoo.com/group/xbrl-gl-public
- Your speakers
  - **Gianluca Garbellotto**, IPHIX
    - iphix2011@yahoo.com or +1 (703) 629-3054
  - **Eric E. Cohen**, XBRL Global Technical Leader, PwC
    - eric.e.cohen@us.pwc.com or +1-(585) 271-4070

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