



24th XBRL International Conference

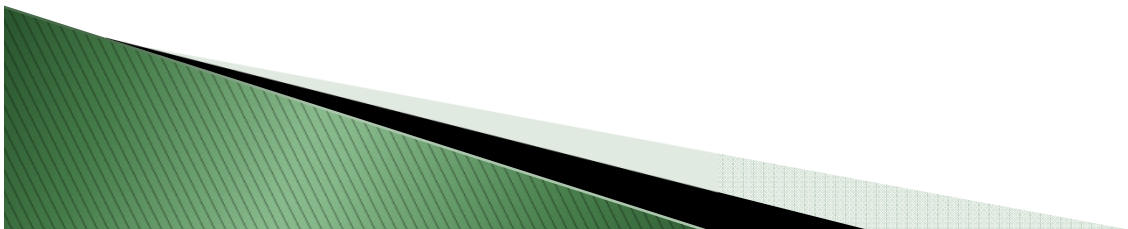
“Transparency: with Available, Reliable, Comparable and Re-usable Data”

March 20-22, 2012
Abu Dhabi, UAE

Project Implementation Workshop – Hands On
Mapping Data From Backend Data Sources
Gianluca Garbellotto

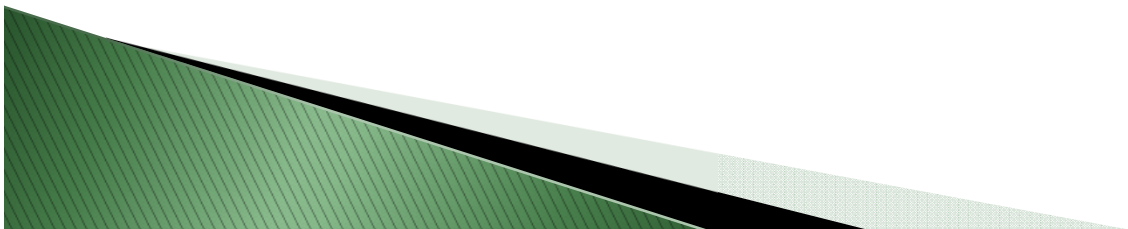
Overview

- ▶ Three approaches to XBRL implementation
 - Bolt-on
 - Built-in
 - Deeply Embedded
- ▶ Choice depends on specific situations and objectives
- ▶ Today we will work on an example of the Deeply Embedded approach




Steps

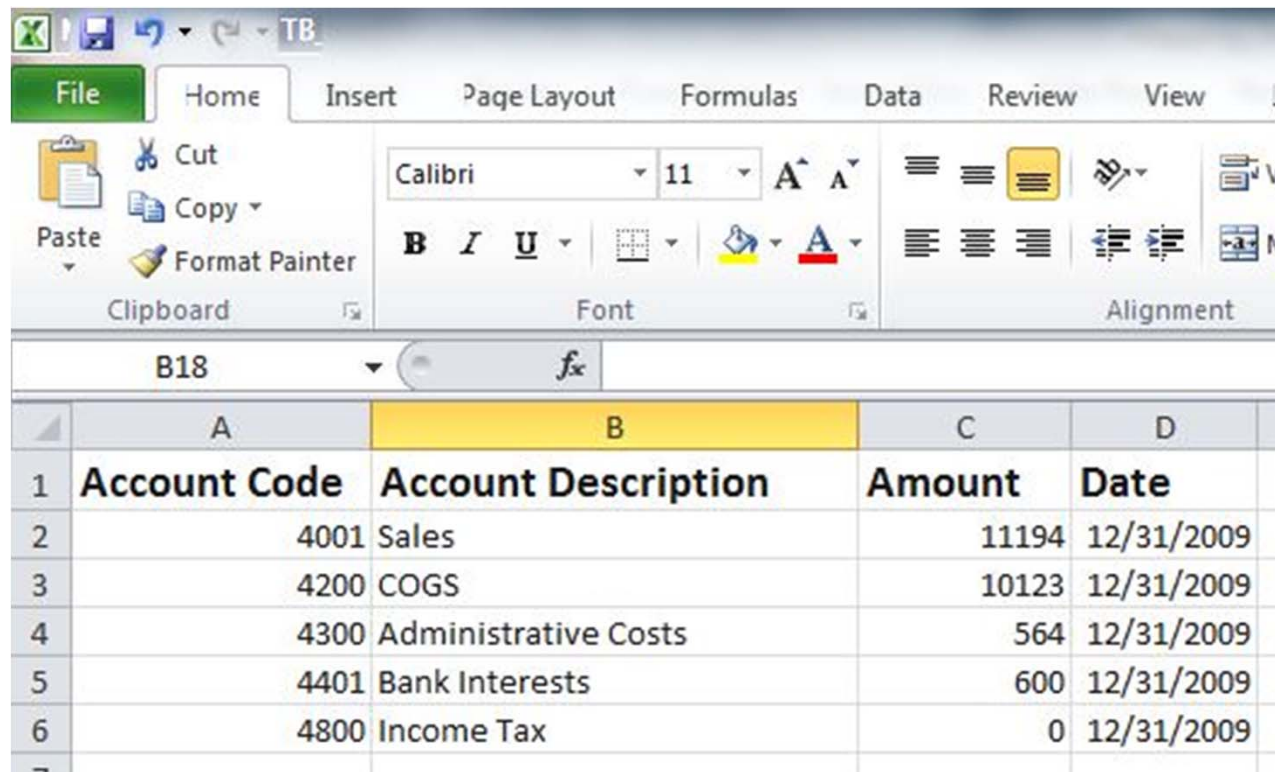
- ▶ Map a Trial Balance to the XBRL GL taxonomy
- ▶ Map the resulting XBRL GL instance document to the XBRL24 HandsOn taxonomy
- ▶ Create the XBRL24 HandsOn instance documents representing the 2009, 2010 and 2011 Income Statement



Materials

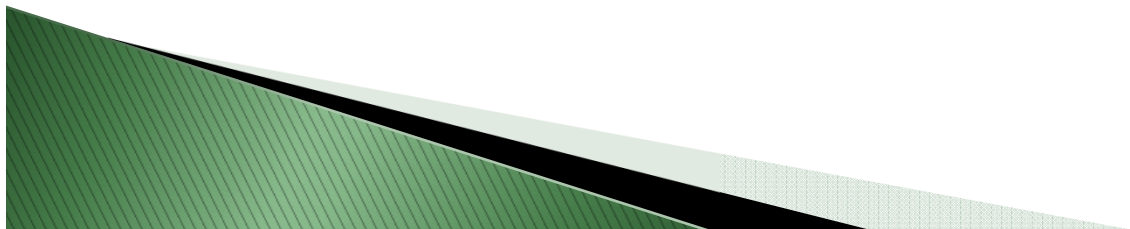
- ▶ Source data: Trial Balance for 3 years in CSV format (TB_2009.CSV, TB_2010.CSV, TB_2011.CSV)
 - ▶ Target: Financial Statements (Sample_FS_2009-2010-2011.docx)
 - ▶ XBRL Global Ledger taxonomy
<http://xbrl.org/int/gl/2010-04-12/GLFramework+ja-labels-PR-2010-04-12.htm>
 - ▶ XBRL24 HandsOn taxonomy
 - ▶ Altoya MapForce
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Source Data



The screenshot shows the Microsoft Excel interface with the 'Home' tab selected. The ribbon includes options for File, Home, Insert, Page Layout, Formulas, Data, Review, and View. The 'Clipboard' group contains Cut, Copy, Paste, and Format Painter. The 'Font' group shows Calibri font, size 11, and options for bold, italic, underline, and color. The 'Alignment' group includes text alignment and orientation options. The active cell is B18. The data table is as follows:

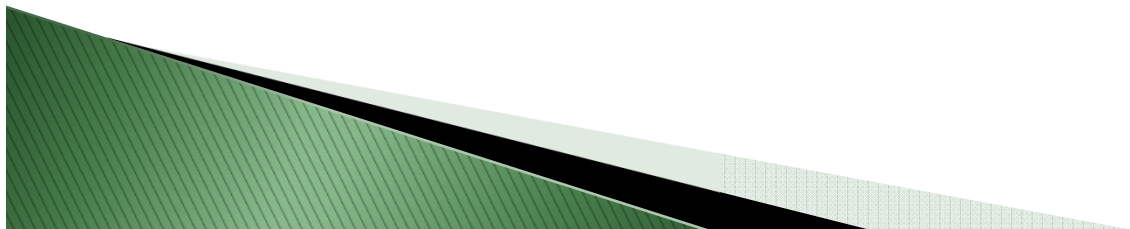
	A	B	C	D
1	Account Code	Account Description	Amount	Date
2	4001	Sales	11194	12/31/2009
3	4200	COGS	10123	12/31/2009
4	4300	Administrative Costs	564	12/31/2009
5	4401	Bank Interests	600	12/31/2009
6	4800	Income Tax	0	12/31/2009



Target Financial Statements

Income Statement

	Notes	2011 S'000	2010 S'000	2009 S'000
Sales Revenue	1	10,727	10,093	11,194
Disposal Revenue		-	500	-
Cost of sales		(10,105)	(9,432)	(10,123)
Gross Profit		<u>622</u>	<u>1,161</u>	<u>1,071</u>
Administration expenses		(697)	(623)	(564)
Finance costs		(580)	(600)	(600)
Profit/(loss) before tax		<u>(655)</u>	<u>(62)</u>	<u>(93)</u>
Income tax expense		-	-	-
Profit/(loss) after tax		<u><u>(655)</u></u>	<u><u>(62)</u></u>	<u><u>(93)</u></u>



Target Income Statement in XBRL

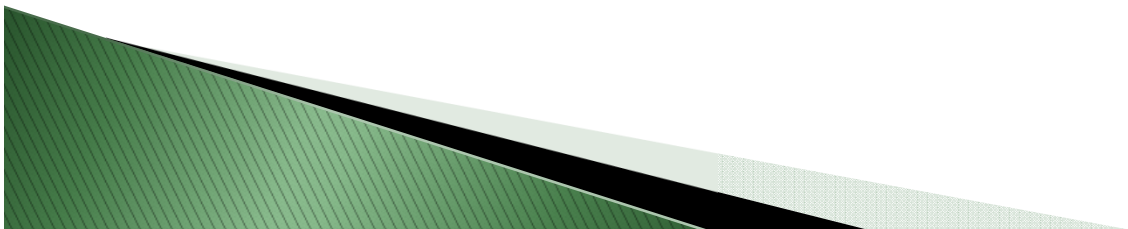
Instance Table

Instance Table Query Table

Filter All Items Columns Value Only User Setting Context Grouping

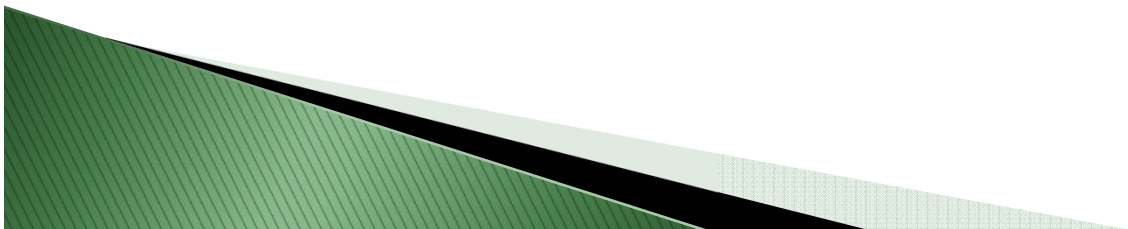
Search Target Element

Element Label	Value
Income Statement	(Abstract)
Revenue	10,727
Cost of sales	10,105
Gross profit	622
Other income	-
Admin expenses	697
Other gains (losses)	-
Profit (Loss) from operating activites	-75
Finance income	-
Finance costs	580
Profit (Loss) before tax	-655
Tax expense (income), continuing operations	-
Profit (Loss) after tax	-655




Conclusions

- ▶ Creating the mappings is a one time effort – and there are free resources that will make it easier
- ▶ Mappings can be updated when the source or target are updated
- ▶ Executable code in the platform of your choice
- ▶ A deeply embedded XBRL implementation is completely standards and data driven and not designed
 - For a specific data source
 - Around a specific software tool – not even the mapping tool



Cheat Sheet

- ▶ Launch MapForce
 - ▶ Insert – Text File (or other type of source)
 - ▶ Insert – XML/Schema File (XBRL GL)
 - ▶ Map
 - Account Code to [accountMainID]
 - Account Description to [accountMainDescription]
 - Amount to [amount]
 - Date to [postingDate]
 - ▶ Insert – XML/Schema File (target taxonomy)
 - ▶ Create If/Else mappings from the GL output to the target taxonomy based on if/else rules on the account code and concept name
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Questions

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