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 XBRL’s Global Ledger Framework
Gianluca Garbellotto
Overview

- XBRL’s Global Ledger Framework is used to
  - Standardize business information found in source systems – ERP applications, accounting and business software
  - Standardize the mappings between that information and other XBRL reports for financial/business reporting – financial statements, tax returns, regulatory reports, internal management reports, etc.
- It is the enabler of the full integration of the Business Reporting Supply Chain
Business Reporting Supply Chain

Processes

- Business Operations
- Internal Business Reporting
- External Business Reporting
- Investment, Lending, Regulation

Accounting Software
ERP systems
UN/CEFACT
UBL
OAGIS
ACORD
MISMO
Others

Business Operations

SCOA/Trial balance
AP/AR Ledgers
General Ledger
Fixed Assets, Inventory
Documents/Entries
Parties, entities
KPIs – financial and not
Others

Crating the seamless interface

US GAAP
IFRS
SBR
GRI G3
Statutory
MD&A
Others
**XBRL GL: Represent Flow**

1. **Trigger**: A source document is represented electronically.
2. **Source Journal**: The document is entered and posted, creating a source journal.
3. **Journal entries**: The accounting implications are gathered and prepared for the GL.
4. **GL Entries**: The journal entries are prepared for posting to the GL.
5. **Journal History**: The entries are posted to the Journal History.
6. **Consolidation**: The data at journal entry or trial balance level are brought together.
7. **Reporting**: Consolidated numbers combine for eventual reporting.
Steps

- Map a Trial Balance to the XBRL GL taxonomy
- Open the resulting XBRL GL instance in Excel
- Create a pivot table to analyze the XBRL GL data – with no specific XBRL add-on
Materials

- Source data: Trial Balance with beginning and ending balances and period changes (Trial_Balance.xlsx)
- Target:XBRL GL instance representing the Trial Balance mapped to a financial statements taxonomy (BP_TrialBalance.xml)
- Altova MapForce and Excel Pivot Table
## Source Data

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
<th>D/C</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1001</td>
<td>SunTrust Operating</td>
<td>242678.26</td>
<td>D</td>
<td>6/1/2005</td>
</tr>
<tr>
<td>1001</td>
<td>SunTrust Operating</td>
<td>232042.26</td>
<td>D</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>1003</td>
<td>Eagle Bank</td>
<td>104468.02</td>
<td>D</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>1003</td>
<td>Eagle Bank</td>
<td>77033.02</td>
<td>D</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>1100</td>
<td>Accounts Receivable</td>
<td>168416.25</td>
<td>D</td>
<td>6/1/2005</td>
</tr>
<tr>
<td>1100</td>
<td>Accounts Receivable</td>
<td>156194.25</td>
<td>D</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>1102</td>
<td>Allowance for Doubtful Acct</td>
<td>11490.38</td>
<td>C</td>
<td>6/1/2005</td>
</tr>
<tr>
<td>1102</td>
<td>Allowance for Doubtful Acct</td>
<td>11490.38</td>
<td>C</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>3000</td>
<td>Opening Bal Equity</td>
<td>4.01</td>
<td>D</td>
<td>6/1/2005</td>
</tr>
<tr>
<td>3000</td>
<td>Opening Bal Equity</td>
<td>4.01</td>
<td>D</td>
<td>6/30/2005</td>
</tr>
<tr>
<td>ns2:summaryReportingElement</td>
<td>ns2:debitCreditCode</td>
<td>C</td>
<td>D</td>
<td>(blank)</td>
</tr>
<tr>
<td>----------------------------------------------------------------</td>
<td>--------------------</td>
<td>--------</td>
<td>--------</td>
<td>---------</td>
</tr>
<tr>
<td>usfr-pte_Accounts ReceivableTradeNet</td>
<td></td>
<td>24876</td>
<td>337264.5</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_Allowance DoubtfulAccounts</td>
<td></td>
<td>22980.76</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_CostServices DirectLabor</td>
<td></td>
<td>0</td>
<td>419324.78</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_CostServices Other</td>
<td></td>
<td>0</td>
<td>7775.38</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_LeaseRentalExpense</td>
<td></td>
<td>0</td>
<td>19000</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_OtherChangesStockholdersEquity</td>
<td></td>
<td>1353922.6</td>
<td>980000</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_OtherGeneralAdministrativeExpenses</td>
<td></td>
<td>0</td>
<td>84874.16</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_OtherOperatingRevenue</td>
<td></td>
<td>22857.74</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_RetainedEarnings</td>
<td></td>
<td>326788.5</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_SalesRevenueNetServices</td>
<td></td>
<td>714971.8</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_StockholdersEquity</td>
<td></td>
<td>0</td>
<td>8.02</td>
<td></td>
</tr>
<tr>
<td>usfr-pte_UnrestrictedCash</td>
<td></td>
<td>81354</td>
<td>699504.56</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>2547751.4</td>
<td>2547751.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5095502.8</td>
</tr>
</tbody>
</table>
This approach is applicable to the whole representational scope of XBRL GL not only the TB – any kind of business data found in ERP applications and other data stores

Accessing/analyzing/reporting on XBRL GL data is independent from specific software applications and specific reporting purposes

The theme of XBRL24 is Accessibility and Transparency – this is total accessibility and transparency of internal data
Cheat Sheet

- Launch MapForce
- Insert – Text File (or other type of source)
- Insert – XML/Schema File (XBRL GL)
- Map
  - Line # to [lineNumber]
  - Account to [accountMainID]
  - Description to [accountMainDescription]
  - Amount to [amount]
  - D/C to [debitCreditCode]
  - Date to [postingDate]
- Open resulting instance in Excel
- Create pivot table with [summaryReportingElement] as Row Label and sum of [amount] as Values
Questions

Gianluca Garbellotto

gg@iphix.net
www.iphix.net/blog
@iphixbrl