24th XBRL International Conference
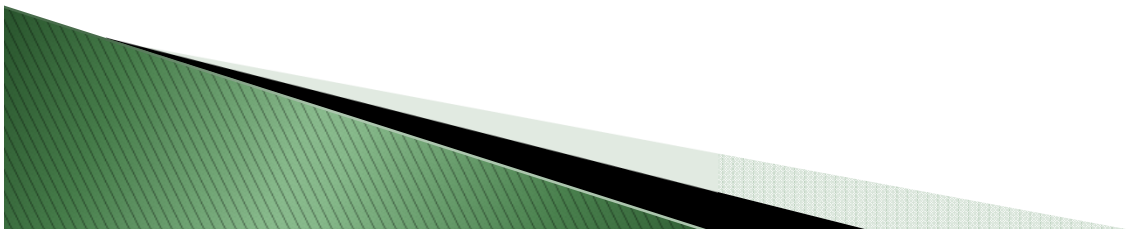
"Transparency: with Available, Reliable, Comparable and Re-usable Data"

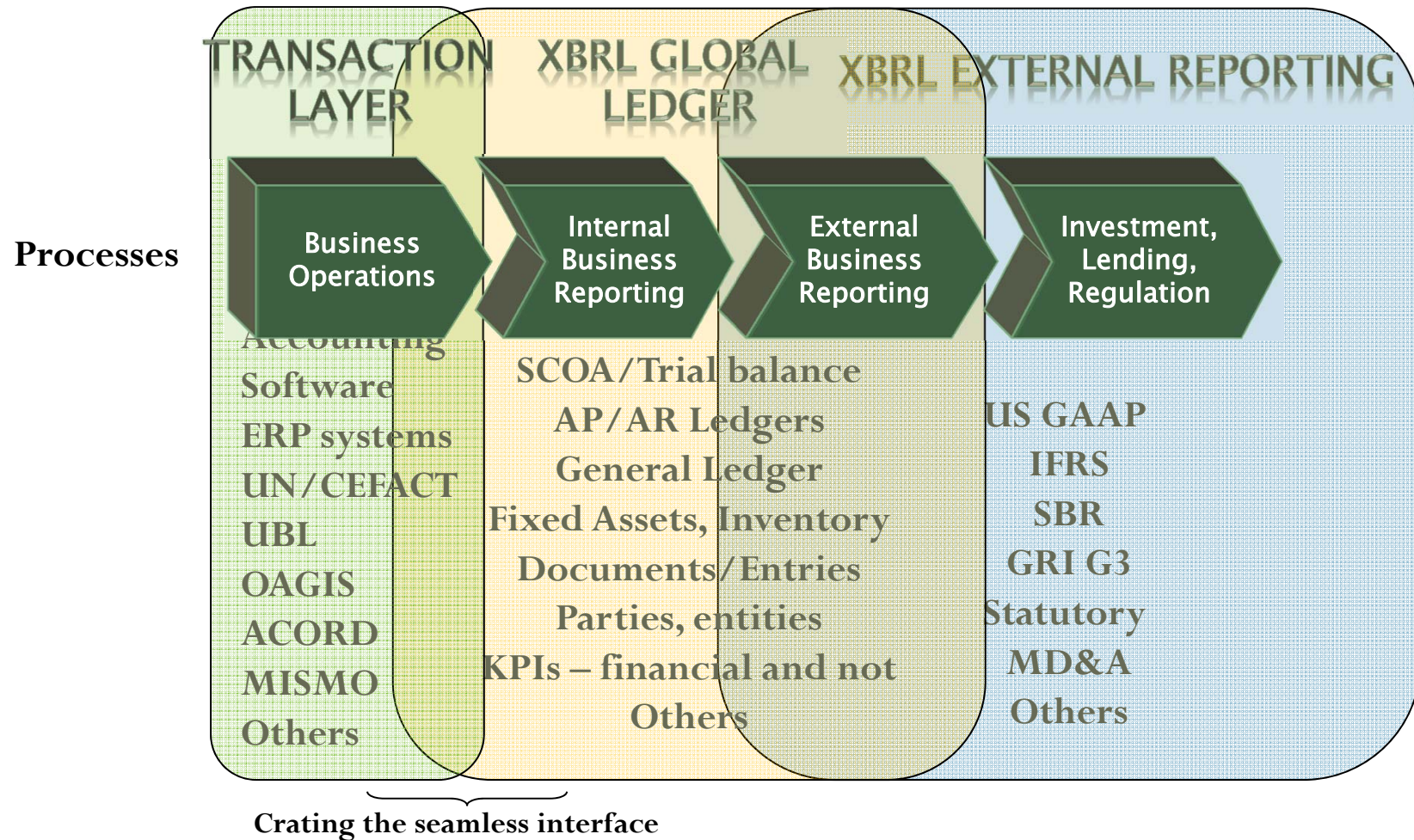### March 20-22, 2012
Abu Dhabi, UAE

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.
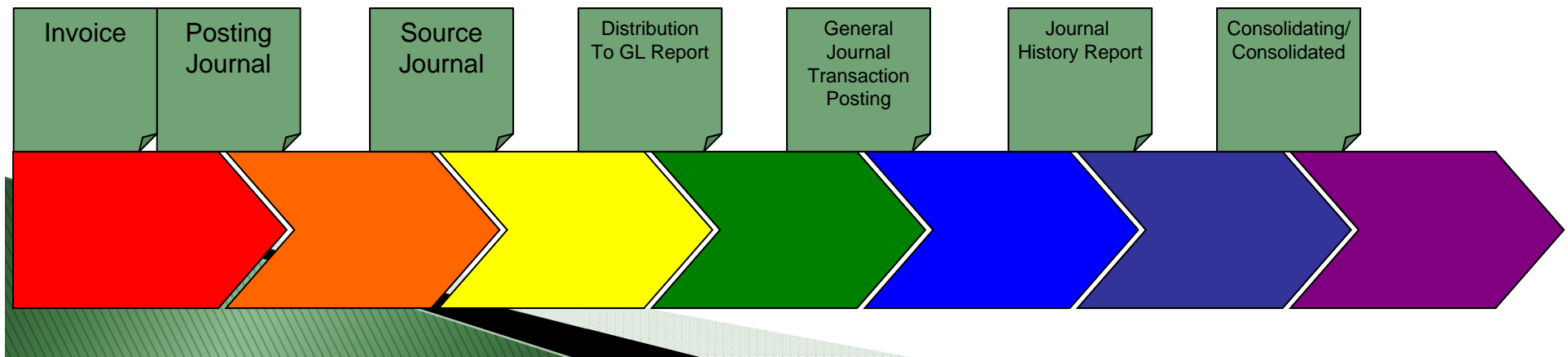- It is the enabler of the full integration of the Business Reporting Supply Chain

Business Reporting Supply Chain

Processes

| TRANSACTION LAYER	XBRL GLOBAL LEDGER	XBRL EXTERNAL REPORTING	
Business Operations	Internal Business Reporting	External Business Reporting	Investment, Lending, Regulation
Accounting Software	SCOA/Trial balance		
ERP systems	AP/AR Ledgers		US GAAP
UN/CEFACT	General Ledger		IFRS
UBL	Fixed Assets, Inventory		SBR
OAGIS	Documents/Entries		GRI G3
ACORD	Parties, entities		Statutory
MISMO	KPIs – financial and not		MD&A
Others	Others		Others

Crating the seamless interface

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.

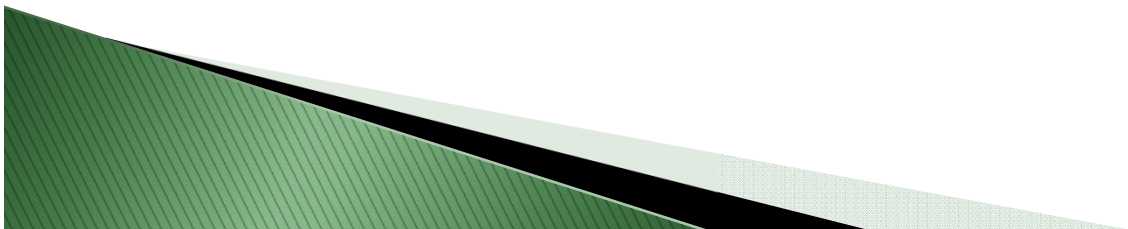7. Reporting: Consolidated numbers combine for eventual reporting.

Invoice	Posting Journal	Source Journal	Distribution To GL Report	General Journal Transaction Posting	Journal History Report	Consolidating/ Consolidated

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
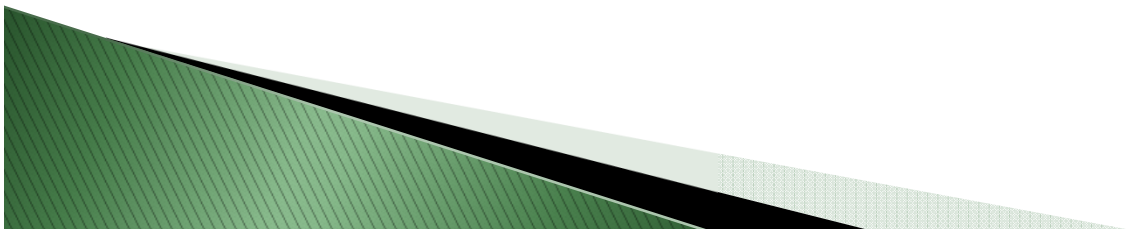
Materials

- 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)
- XBRL Global Ledger taxonomy http://xbrl.org/int/gl/2010-04-12/GLFramework+ja-labels-PR-2010-04-12.htm
- Altova MapForce and Excel Pivot Table

Source Data

Target XBRL GL Instance

```xml
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">4</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">1003</gl-cor:accountMainID>
        <gl-cor:accountMainDescription contextRef="now">Eagle Bank</gl-cor:accountMainDescription>
        <gl-cor:accountPurposeCode contextRef="now">usgaap</gl-cor:accountPurposeCode>
        <gl-cor:accountType contextRef="now">account</gl-cor:accountType>
    </gl-cor:account>
    <gl-cor:amount contextRef="now" decimals="2" unitRef="usd">77033.02</gl-cor:amount>
    <gl-cor:debitCreditCode contextRef="now">D</gl-cor:debitCreditCode>
    <gl-cor:postingDate contextRef="now">2005-06-30</gl-cor:postingDate>
    <gl-cor:xbrlInfo>
        <gl-cor:xbrlInclude contextRef="now">ending_balance</gl-cor:xbrlInclude>
        <gl-cor:summaryReportingElement contextRef="now">usfr-pte_UnrestrictedCash</gl-cor:summaryReportingElement>
    </gl-cor:xbrlInfo>
</gl-cor:entryDetail>
```

Target – Excel Pivot Table

	A	B	C	D	E
1					
2					
3	**Sum of ns2:amount**	**ns2:debitCreditCode** ▼			
4	**ns2:summaryReportingElement** ▼	**C**	**D**	**(blank)**	**Grand Total**
5	usfr-pte_AccountsReceivableTradeNet	24876	337264.5		362140.5
6	usfr-pte_AllowanceDoubtfulAccounts	22980.76	0		22980.76
7	usfr-pte_CostServicesDirectLabor	0	419324.78		419324.78
8	usfr-pte_CostServicesOther	0	7775.38		7775.38
9	usfr-pte_LeaseRentalExpense	0	19000		19000
10	usfr-pte_OtherChangesStockholdersEquity	1353922.6	980000		2333922.6
11	usfr-pte_OtherGeneralAdministrativeExpenses	0	84874.16		84874.16
12	usfr-pte_OtherOperatingRevenue	22857.74	0		22857.74
13	usfr-pte_RetainedEarnings	326788.5	0		326788.5
14	usfr-pte_SalesRevenueNetServices	714971.8	0		714971.8
15	usfr-pte_StockholdersEquity	0	8.02		8.02
16	usfr-pte_UnrestrictedCash	81354	699504.56		780858.56
17	(blank)				
18	**Grand Total**	**2547751.4**	**2547751.4**		**5095502.8**

Conclusions

- 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
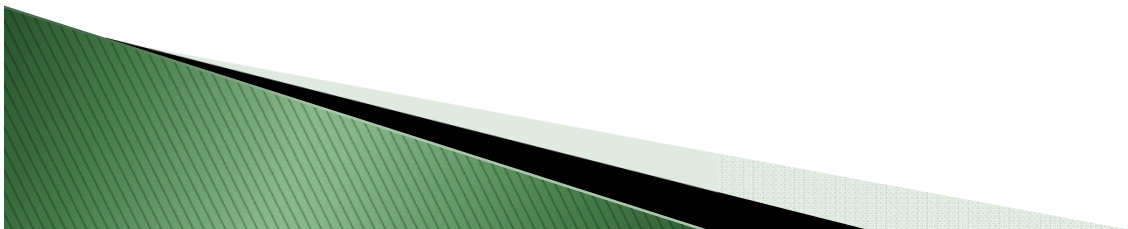
Cheat Sheet

- 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

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