

Hierarchy Listing

GL Schema Listing, XBRL.org

accountingEntries	Root for XBRL GL. No entry made here.
documentInfo	Parent for information about this accountingEntries files as a whole.
<i>creationDate</i>	Date/time file was created. Date/time is likely to become an ebXML successor Core Component, so the developer may wish to watch as this item and potential future children may change if a CC is created.
<i>entriesComment</i>	Text for entire document.
<i>entriesType</i>	<ul style="list-style-type: none">- account: information to fill in a chart of accounts file; an true account schema delivered in the future will deprecate this- balance the results of accumulation of a complete and validated list of entries for an account (or a list of account) in a specific period - sometimes called general ledger- journal: a self-balancing (Dr = Cr) list of entries for a specific period including beginning balance for that period; beginning balances are not necessarily included- ledger: a complete list of entries for a specific account (or list of accounts) for a specific period; note debits do not have to equal credits- assets: a listing of open receivables, payables, inventory, fixed assets or other information not included as part of a journal entry- trialBalance the self-balancing (Dr = Cr) result of accumulation of a complete and validated list of entries for the entity in a complete list of accounts in a specific period - often sorted by date or by account
<i>language</i>	Primary language of the intellectual content of the resource. Where practical, the content of this field should coincide ISO 639-1988 language codes. Was generalDocumentInformation.language
<i>periodCovered</i>	Date range for contents. Used as basis for many assumptions about data, including the date as of which open balances are open.
<i>revisesUniqueID</i>	If this set of entries revises a previous set of entries, which set is that? Unique ID of original document goes here. Developers should consider exception reporting.
<i>revisesUniqueIDAction</i>	Provides guidance on action to take with previous set of data. (S)upercedes - old data should be considered as obsolete/overwritten; (P) Supplements - belongs with that data as if it was included with it; others TBD
<i>uniqueID</i>	Unique identifier for this file.
entryHeader	Parent for entry headers/journal entry headers.
<i>enteredBy</i>	Initials/name of operator originally entering. Person is likely to become an ebXML successor Core Component, so the developer may wish to watch as the item and potentially children may change if a CC is created.
<i>enteredDate</i>	Represents the actual date/time of entry into computer (automated from system date, often misrepresented by changing system clock). Posting dates are maintained separately. Date is likely to become an ebXML successor Core Component, so the developer may wish to watch as the item and potentially children may change if a CC is created.

<i>entryComment</i>	Description of entry described by this entry header (e.g. Opening Balance)
<i>entryDetail</i>	Parent for detail entries
<i>account</i>	<p>Tuple: parent container for account numbers and identifiers. No entry is made here, but each detail line may have multiple accounts assigned to it for reporting in different GAAPs, offsetting accounts in Japan, passing along information to consolidation systems about local versus consolidating accounts, etc. For example, the account 4783HG-QOWI-192837-1000 may be expressed so:</p> <pre>account accountMainID 1000 /accountMainID accountMainDescription Cash /accountMainDescription accountSub accountSubID 4783HG /accountSubID accountSubDescription Department /accountSubDescription /accountSub accountSub accountSubID QOWI /accountSubID accountSubDescription Branch /accountSubDescription /accountSub accountSub accountSubID 192837 /accountSubID accountSubDescription Division /accountSubDescription /accountSub /account</pre> <p>Account is likely to become an ebXML successor Core Component, so the developer may wish to watch as the children may change if a CC is created.</p>
<i>accountMainDescription</i>	Description of accountMainID - the human readable describer that accompanies the code used in accountMainID
<i>accountMainID</i>	Main account - the code used to identify the accounting bucket the entry has been assigned to. Examples might be 1000 for Cash, 567GAAZ for Sales Expense or Z for tax payments. Identifiers such as department, branch, division, manager, or other modifiers are noted in the Subaccount area. Before needing to post, account is not necessary. Posting to the general ledger almost always requires an entry here.
<i>accountPurposeCode</i>	Code related to usage for account aggregate - Primary Accounting method, Consolidating, Offsetting, Other GAAP. Japanese companies will use this for the tax required (O)ffsetting entry.
<i>accountPurposeDescription</i>	Description of usage for aggregate account
<i>accountType</i>	Type of account
<i>mainAccountType</i>	Account type - much will move to XBRL CoA. FASB Concepts 6 and similar international designs. Somewhat redundant when XBRL items given.
<i>amount</i>	Monetary amount related to the account bucket given in account. XBRL usage can rely on XBRL specification's UNIT described in numericContext in an instance. Usage by specifications other than XBRL will use separate identifiers given. If there is an entry in debitCreditCode, this amount should never be signed. ebXML core component for Amount should be considered when ebXML work is completed. Amount is not required if detail entry is used for non-financial work and other elements are populated.
<i>debitCreditCode</i>	Optional identifier of whether the amount is a (D)ebit or (C)redit
<i>detailComment</i>	Description of this line of detail only
<i>documentApplyToNumber</i>	Document number of primary invoice number, used to offset payments, debits and credits; for an invoice, usually the same as the documentNumber. When calculating open balance on an invoice, or open amount on payments in advance or not fully applied, this permits calculation of the open item.
<i>documentDate</i>	Date (and less likely in the paper world but possible in the e-world, time) on actual document (invoice, voucher, check date). Other dates control posting information. Dates are likely to become an ebXML successor Core Component, so the developer may wish to watch as the item and potentially children may change if a CC is created.
<i>documentNumber</i>	Invoice, check, voucher, or other source document identifier

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<i>documentReference</i>	Internal reference for the document above; number assigned internally to track the document
<i>documentType</i>	(I)nvoice, (V)oucher, (C)heck and other enumerated entries
<i>identifierReference</i>	Identification for customer, vendor, employee.
<i>identifierCode</i>	Internal ID Number associated with identifierReference
<i>identifierDescription</i>	Textual description of identifierReference.
<i>identifierTaxCode</i>	Tax ID Number associated with identifierReference
<i>identifierType</i>	Entity type: e.g., customer, vendor, employee.
<i>postingDate</i>	<p>At the detail level, this represents the accounting significance date. No matter what date the document is received, entered, or posted, this signifies the accounting date of the entry. If you want to see the financial results for March 5, 2002 and this entry is given that date, the entry will be part of the results for March 5, 2002.</p> <p>Is different the postedDate found at the entryHeader level. If you want the accounting significance to be a particular date, it goes here. A single entry could represent multiple dates, but would only be posted on one date.</p>
<i>postingStatus</i>	(P)osted [validated], (U)nposted [not validated], P(R)oposed, (D)eferred, (T)ax, (S)imulated entry
<i>signOfAmount</i>	Sign of amount; provides 4 possible fields only when used in conjunction with debitCreditCode; primarily used for correcting entries so total debits and credits after an entry error are not inflated. I + increase DebitsD - decrease debitsC + decreases creditC - increases credit
<i>xbrlInfo</i>	This will roll up to XBRL reporting information - this is a parent - repeatable so that the same item can be reported through many taxonomies. Care should be taken to consider what happens if people post to the same account but different xbrl elements.
<i>xbrlElement</i>	Associated XBRL element or XML element within an XML taxonomy - mapping to concept. A beggar goes to a man and say, "I haven't tasted food in a week." The non-sympathetic response: "Don't worry - it still tastes the same."
<i>xbrlInclude</i>	Instruction for usage that requests whether the information being given is (B)eginning balance, (E)nding balance, (P)eriod change or other allocation.
<i>xbrlTaxonomy</i>	URI reference to the XBRL taxonomy.
<i>entryNumber</i>	Identifier within source journal
<i>entryType</i>	<p>Actual or Adjusting - a typical journal entry. Adjusting entries are generally made at the end of an accounting period to account for items that don't get recorded in daily transactions.</p> <p>Budget - the number represents a budget rather than an actual entry or an entry to change a budget</p> <p>Closing - The income statement accounts (revenue, expense, gain, loss) must be closed (set to zero) at the end of each year so that the next year opens with zero balances in each of these accounts. Closing entries assure that the balances in these accounts at year end reflect only the activities of one year.</p> <p>Comparative - the number represents an entry from a prior period, a little weird, when you could just say it is an actual from a prior period, but hey ...</p> <p>Encumbrance - reflect an encumbrance on an account</p> <p>External accountants - an entry suggested by the external accountant rather than from within the organizations</p> <p>stan(D)ard - an entry that reoccurs, most likely without the monetary amount changing each period</p> <p>Passed ad(j)usting - for systems that have a secondary process for approving journal entries</p> <p>Eliminating - used during consolidation to eliminate entries</p> <p>*Formula* - formula entry</p> <p>Proposed - suggested entry ... in some systems this may be the unpassed adjusting entry</p> <p>Recurring ... happens on a regular basis</p> <p>R(E)classifying - to move dollars from account to account for reclassification rather than correction</p> <p>Simulated - european requirement</p> <p>Tax - book to tax entry</p> <p>Reversing - tracking an entry that is an automatic reversal</p> <p>User defined/other</p>
<i>postedDate</i>	Date this entry was posted (validated) to the general ledger. May not represent the date of accounting significance, maintained separately.

sourceJournalID

Source journal (code for general journal, payroll journal, accountant entries). The code of the journal in which the entry is processed. The code must be a unique indication for a journal. XBRL may wish to consider creating a common listing