

# Hierarchy Listing

modules: COR = CORE, USK = US UK, EUR = Europe, ASI = Asia  
 BUS = business, AUD = internal check, MUC = Multicurrency

## GL Schema Listing, XBRL.or

accountingEntries	Root for XBRL GL. No entry made here.	COR
<b>documentInfo</b>	Parent for information about this accountingEntries files as a whole.	COR
<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.	COR
<i>creator</i>	Identified of creator of file. May be represented by a person ebXML successor Core Component, so the developer may wish to watch as the item and potential children may change if a CC is created.	BUS
<i>entriesComment</i>	Text for entire document.	COR
<i>entriesType</i>	<ul style="list-style-type: none"> <li>- account: information to fill in a chart of accounts file; an true account schema delivered in the future will deprecate this</li> <li>- 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</li> <li>- 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</li> <li>- 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</li> <li>- assets: a listing of open receivables, payables, inventory, fixed assets or other information not included as part of a journal entry</li> <li>- 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</li> </ul>	COR
<i>entryHashCount</i>	Count of entry headers.	AUD
<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	COR
<i>periodCount</i>	Number of periods or buckets, used by postingCode. Used to interpret posting date. It may be preferable to limit entries by period covered to be by individual reporting period.,	BUS
<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.	COR

<i>periodUnit</i>	Type of periods covered by periodCount	BUS
<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.	COR
<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	COR
<i>sourceApplication</i>	Product or service that produced this file. Used by many systems (e.g., VAT). Version number can be included or extended.	BUS
<i>targetApplication</i>	Particular use for which file was generated.	BUS
<i>uniqueID</i>	Unique identifier for this file.	COR
<b>entityInformation</b>	Holder for entity information - information about the reporting organization.	COR
<i>accountantInformation</i>	Information which describes the accountant who prepared the accountant report. Was accountantsReport.accountantInformation	BUS
<i>accountantAddress</i>	Section which contains accountant address information. Was accountantInformation.accountantAddress	BUS
<i>accountantCity</i>	City of the accountant who issued the report. Was accountantAddress.city	BUS
<i>accountantCountry</i>	Country of accountant issuing report. Was accountantAddress.country	BUS
<i>accountantStateOrProvince</i>	State or province of the accountant issuing the report. Was accountantAddress.stateOrProvince	BUS
<i>accountantStreet</i>	Street address. Was accountantAddress.street1	BUS
<i>accountantZipOrPostalCode</i>	Zip or other postal code of the accountant issuing report. Was accountantAddress.zipOrPostalCode	BUS
<i>accountantEngagementType</i>	Type of engagement being performed by external account	BUS
<i>accountantName</i>	Name of the accountant who issued the accountant report. Was accountantInformation.accountantName	BUS

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## GL Schema Listing, XBRL.or

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<i>businessDescription</i>	Description of the nature of the business of the entity. Was entityInformation.businessDescription	BUS
<i>contactInformation</i>	Information about contacts. ebXML CC may supercede.	BUS
<i>contactEMail</i>	E-mail or X400 address	BUS
<i>contactFirstName</i>	First or given name	BUS
<i>contactLastName</i>	Family Name	BUS
<i>contactPositionRole</i>	Position or role	BUS
<i>contactPrefix</i>	Prefix (Dr., Mr., Mrs.)	BUS
<i>contactSuffix</i>	Suffix (MD, CPA, Jr.)	BUS
<i>contactType</i>	Role of contact. Includes EDIFICAS need for AccountingRouting contacts: Source Service, Sender, Recipient, Invoicer, Auditor, Channel, CPA	BUS
<i>entityPhoneNumber</i>	Was entityPhoneNumbers.entityPhoneNumber	BUS
<i>phoneNumber</i>	Phone number referred to in the description. Was entityPhoneNumber.phoneNumber Possible CC item.	BUS
<i>phoneNumberDescription</i>	Description of the phone number such as Main, Investor relations. Was entityPhoneNumber.phoneNumberDescription	BUS
<i>entityWebSite</i>	Was entityWebSites.entityWebSite	BUS
<i>webSiteDescription</i>	Description of the web site. Was entityWebSite.webSiteDescription	BUS
<i>webSiteURL</i>	Valid URL of the web site. Should be full URL. Was entityWebSite.webSiteURL	BUS
<i>fiscalYear</i>	Where appropriate, corporate year period representation permits non-365 or 366 day years (more appropriate for internal sharing than data from external sources), In Europe, some jurisdictions allow 2 year minus 1 day fiscal years.	BUS
<i>organizationAccountingMethod</i>	Allows pass through of company accounting method ((A)ccrual, (C)ash, (E)ncumbrance, (G)overnmental, (M)odified accrual) so user can make appropriate judgments	BUS

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## GL Schema Listing, XBRL.or

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<i>organizationAddress</i>	Freeform address. Used by VAT. Developers should watch for ebXML successor Core Component to come.	BUS
<i>organizationAddressCity</i>	City of the address. Was entityAddress.city	BUS
<i>organizationAddressCountry</i>	Country of the address. Was entityAddress.country	BUS
<i>organizationAddressDescription</i>	Description of the address, such as Mailing, Physical, Investor Relations, etc. Was entityAddress.addressDescription	BUS
<i>organizationAddressName</i>	Name of organization used at this address	BUS
<i>organizationAddressStateOrPr</i>	State or province of the address. Was entityAddress.stateOrProvince	BUS
<i>organizationAddressStreet</i>	Street address - wash, rinse, repeat as necessary. Was entityAddress.street1	BUS
<i>organizationAddressZipOrPost</i>	Zip or other postal code of the address. Was entityAddress.zipOrPostalCode	BUS
<i>organizationIdentifiers</i>	Section which contains various identifiers for the company. Was entityInformation.identifiers	BUS
<i>organizationDescription</i>	Text for organization identified by organizationIdentifier. Any descriptive information about the code. Was entityIdentifier.description	BUS
<i>organizationIdentifier</i>	Code representing the company or organization whose data this file represents: used for situations where one user (e.g., a CPA) needs to keep track of multiple organizations' files (e.g., multiple clients). Can be EIN#, client #, internal/external identifier, SIC code. Codes which identifies the entity. Includes the code identifier of the authority issuing the code, a colon, and the code itself. For example, CIK:01234567 for the CIK number issued by SEC EDGAR. Was entityIdentifier.code	BUS
<b>entryHeader</b>	Parent for entry headers/journal entry headers.	COR
<i>batchDescription</i>	Description of this batch	BUS
<i>batchID</i>	ID for a batch for this group of entries	BUS
<i>budgetAllocationCode</i>	Code associated with the calculation formula: e.g. (D)ivide by number of periods, (T)otal for period given	BUS
<i>budgetScenario</i>	Code for a budget scenario identifier (such as PB for 'preliminary budget', or RB for 'revised budget', or other identifier for entryType	BUS

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## GL Schema Listing, XBRL.or

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<i>budgetScenarioPeriod</i>	Period covered by associated scenarioID	BUS
<i>budgetScenarioText</i>	Text related to budgetScenario	BUS
<i>detailHashCount</i>	Number of entries in detail for checking - one journal	AUD
<i>detailHashTotalAmountCrHome</i>	Monetary total of credit or negative AMOUNT entries	AUD
<i>detailHashTotalAmountCrOrigin</i>	Monetary total of credit or negative AmountOriginal entries	AUD
<i>detailHashTotalAmountDrHome</i>	Monetary total of detail debit or positive AMOUNT entries for verification for this entryHeader	AUD
<i>detailHashTotalAmountDrOrigin</i>	Monetary total of debit or positive AmountOriginal entries	AUD
<i>detailHashTotalQuantity</i>	Total of detail quantity totals	AUD
<i>eliminationCode</i>	Informs destination ledger this is an intraco. entry which eliminates in consolidation	BUS
<i>endDateRepeatingEntry</i>	For standard or recurring journals, stop date/time for repetitive entry. 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.	BUS
<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.	COR

## GL Schema Listing, XBRL.or

<i>enteredByModified</i>	Last person modifying this entry before posting. 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.	BUS
<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.	COR
<i>entryComment</i>	Description of entry described by this entry header (e.g. Opening Balance)	COR
<i>entryDetail</i>	Parent for detail entries	COR
<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>	COR
<i>accountMainDescription</i>	Description of accountMainID - the human readable describer that accompanies the code used in accountMainID	COR
<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.	COR
<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.	COR
<i>accountPurposeDescription</i>	Description of usage for aggregate account	COR
<i>accountSub</i>	Tuple to hold multiple accountSubIDs and Descriptions	USK
<i>accountSubType</i>	Type of sub-account - profit center, division, business unit, fund, program, branch, project, class, su-class or other modifier is placed here.	USK

## GL Schema Listing, XBRL.or

<i>accountSubID</i>	Where the primary account was placed in accountMainID, the code used for each profit center, division, business unit, fund, program, branch, project, class, su-class or other modifier is placed here.	USK
<i>accountSubDescription</i>	The description that accompanies accountSubID belongs here.	USK
<i>accountType</i>	Type of account	COR
<i>mainAccountType</i>	Account type - much will move to XBRL CoA. FASB Concepts 6 and similar international designs. Somewhat redundant when XBRL items given.	COR
<i>allocationCode</i>	Code tying to allocation system. Some systems will go through an automatic function to allocate a single entry to a series of accounts. The code can be passed along using this element. Deprecate use for exporting for other systems that may not understand the allocations. Preprocessing the allocation is better.	BUS
<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.	COR
<i>amountCurrency</i>	The currency related to the amount can be entered here instead of the XBRL instance specified way, especially important in multi-currency situations. Recommend ISO 4217 coding	MUC
<i>amountOriginal</i>	Amount in original (as opposed to home) currency, for multi-currency tracking. Debit is entered as positive, credit as negative.	MUC
<i>amountOriginalCurrency</i>	The currency used to track original, as opposed to home, amounts. Recommended ISO 4217 coding	MUC
<i>debitCreditCode</i>	Optional identifier of whether the amount is a (D)ebit or (C)redit	COR
<i>depreciationMortgage</i>	Parent for information related to depreciation, mortgages, etc.	BUS
<i>dmJurisdiction</i>	Jurisdiction (federal, state, local, etc.) US Federal tax, MACRS, other identifier	BUS
<i>dmLifeLength</i>	Length of life in periods.	BUS
<i>dmMethodType</i>	Percentage for loan, depreciation method. This is for informational purposes only. 20%, 5 years, DDB.	BUS
<i>detailComment</i>	Description of this line of detail only	COR
<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.	COR

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## *GL Schema Listing, XBRL.or*

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<i>documentChargeReimb</i>	Is this entry chargeable to client, reimbursable? Used by some systems to indicate that account on posting/validation should be posted to a customer or vendor's account.	BUS
<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.	COR
<i>documentLocation</i>	Document location as URI, file name or other reference. Alternatively, text of document can be placed here.	BUS
<i>documentMaturityDueDate</i>	Document's due date, maturation date, or financial value date (when the value becomes available). Code related to the document maturity: a set of enumerated values from UN EDIFACT element 4279 codes. In the e-world, may be date-time. 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.	EUR
<i>documentMaturityDueDateCode</i>	Code related to the document maturity: a set of enumerated values from EDIFICAS.	EUR
<i>documentNumber</i>	Invoice, check, voucher, or other source document identifier	COR
<i>documentOpenBalance</i>	Open Balance for a collection of documents by Apply To Number. If instead of calculating the open balance on an invoice with its related payments and other documents the system maintains or wishes to pass along an open balance, that balance can be placed here. It should, in normal situations, be the same number for each detailed line that has the same apply-to number, as it doesn't make sense to have open balances for invoices and different open balances for payments against those invoices. The open balance entered should be the open balance at the end of the periodCovered; otherwise it is confusing whether the amount relates to the print date of the file, the last statement date or some other time period.	ASI
<i>documentReceivedDate</i>	Date/time document was noted as received (if necessary). Represents actual date received. Posting dates are maintained separately. 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.	BUS
<i>documentReference</i>	Internal reference for the document above; number assigned internally to track the document	COR
<i>documentType</i>	(I)nvoice, (V)oucher, (C)heck and other enumerated entries	COR
<i>exchangeRate</i>	Exchange rate at time of original transaction (expressed as national currency per foreign currency)	MUC
<i>exchangeRate2</i>	Second exchange rate used for Euro rate triangulation (National currency per Euro)	MUC

## GL Schema Listing, XBRL.or

<i>exchangeRate2Date</i>	Date of exchange rate for second exchange rate. 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.	MUC
<i>exchangeRateDate</i>	Date of exchange rate. 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.	MUC
<i>financialInstitution</i>	Identification of financial institution making or expected to make the payment.	EUR
<i>folio</i>	Parent to folio (manual entry) information; Used to track entries back to original manual entry pages and lines	EUR
<i>folioLine</i>	Sequence number within the folio.	EUR
<i>folioNumber</i>	Page number of manual or automated journal.	EUR
<i>lineNumber</i>	Order as entered in original entry system.	EUR
<i>identifierReference</i>	Identification for customer, vendor, employee.	COR
<i>identifierAddress</i>	Address (block) of customer, vendor, employee for integration purposes, VAT. Developers should watch for ebXML successor Core Component to come.	BUS
<i>identifierCountry</i>	Country	BUS
<i>identifierCity</i>	City	BUS
<i>identifierStateOrProvince</i>	State or province	BUS
<i>identifierStreet</i>	Street address.	BUS
<i>identifierZipOrPostalCode</i>	Zip or other postal code	BUS
<i>identifierCode</i>	Internal ID Number associated with identifierReference	COR
<i>identifierDescription</i>	Textual description of identifierReference.	COR
<i>identifierTaxCode</i>	Tax ID Number associated with identifierReference	COR
<i>identifierType</i>	Entity type: e.g., customer, vendor, employee.	COR
<i>jobInfo</i>	Tuple for holding job related information, separate from jobs represented in account identifier. Would probably only have one jobinfo tuple for each entry line, but there may be a need to express more than one.	BUS
<i>jobCode</i>	Associated job number or code. This could be built into the account, but many systems maintain a separate job coding system. Use primarily if job identification is a separate system, and not considered part of the chart of accounts.	USK
<i>jobDescription</i>	Description of job	USK
<i>jobPhaseCode</i>	Job code, phase, activity. Allows greater granularity than a simple job number. Although the core only reaches down from job to phases, this can be customized to extend down to cost codes.	USK
<i>jobPhaseDescription</i>	Description of Job code, phase, activity	USK
<i>measurable</i>	Parent for information regarding measurable items associated with this entry line. Primary area used for holding performance measures. Based on needs for tracking inventory transactional detail, but suitable for anything assigned to an "account", "reporting bucket" or "code". Can be used to track any movements.	BUS

## GL Schema Listing, XBRL.or

measurableCode	Code for measurable item such as (I)nventory.	BUS
measurableDescription	Text description of inventory item or other identifier.	BUS
measurableID	Internal inventory part or SKU number or other code identifier.	BUS
measurableIDOther	Second identifier (such as vendor's item number)	BUS
measurableIDOtherSchema	URI or other identifier for schema with which measurable ID Other can be validated	BUS
measurableIDSchema	URI or other identifier for schema with which measurable ID can be validated	BUS
measurableQuantity	Number of units in this transaction; for non-monetary calculations; can be square footage, number of people, etc.	BUS
measurableUnitOfMeasure	Description of unit: each, case, dozen, etc. ISO standard coding recommended.	BUS
paymentMethod	Method used or to be used to make the payment	BUS
postingCode	Code for posting to period, e.g., period 1-13, based on codes in an accounting period file. We do not recommend that software vendors export here, but suggest providing period end numbers for the buckets. Possibilities W1 through W53, M1 through M13, Q1-Q4. Developers and others creating output files are encouraged to supply an actual end date.	BUS
postingDate	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. 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.	COR
postingStatus	(P)osted [validated], (U)nposted [not validated], P(R)oposed, (D)eferred, (T)ax, (S)imulated entry	COR
signOfAmount	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. D + increase DebitsD - decrease debitsC + decreases creditC - increases credit	COR
taxes	Information pertaining to taxes, especially VAT. Can contain multiple sets of tax information..	EUR
taxAmount	Amount of taxes	EUR
taxBasis	Basis for tax calculation	EUR
taxCode	A class or category of taxes	EUR
taxDescription	Description of tax authority, etc.	EUR
taxExchangeRate	Amount for foreign currency tracking in original currency	EUR

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## GL Schema Listing, XBRL.or

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<i>taxPercentageRate</i>	Percent rate for VAT or other taxes	EUR
<i>tickingField</i>	When checking accounts is called for, the tick or letter showing this was done appears in this field. Can also be used for identifying original document against which a payment or DR/CR memo applies; is reconciled	EUR
<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.	COR
<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."	COR
<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.	COR
<i>xbrlTaxonomy</i>	URI reference to the XBRL taxonomy.	COR
<i>entryNumber</i>	Identifier within source journal	COR
<i>entryOrigin</i>	Origin of entry: accrual, manual entry, imported entry, exchange gain or loss	BUS
<i>entryResponsiblePerson</i>	Identifier of person who created/originated is responsible for the entry. 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.	BUS

## GL Schema Listing, XBRL.or

<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>	COR
<i>frequencyInterval</i>	For standard or recurring journals, how often entry may be made: every frequencyInterval frequencyUnit, such as every 7 days or every 1 quarter	USK
<i>frequencyUnit</i>	For standard or recurring journals, how often entry may be made: every frequencyInterval frequencyUnit, such as every 7 days or every 1 quarter	USK
<i>lastDateRepeat</i>	Date last repeated or standard posted	USK
<i>nextDateRepeat</i>	Date next repeated or standard posted	USK
<i>outOfBalanceAmount</i>	Out of balance situation expected in home currency	AUD
<i>outOfBalanceAmountOriginal</i>	Out of balance situation expected in foreign currency	AUD
<i>postedDate</i>	Date this entry was posted (validated) to the general ledger. May not represent the date of accounting significance, maintained separately.	COR

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## GL Schema Listing, XBRL.or

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<i>qualifierOfEntry</i>	(S)tandard - ie normal, (B)alance brought forward (Opening Balance)	EUR
<i>recordNumber</i>	Number assigned sequentially by system to entries.	EUR
<i>recurringStdDescription</i>	Description to accompany standard or recurring ID	USK
<i>repetitionsRemaining</i>	Number of times that the recurring entry will repeat	USK
<i>reverse</i>	Should entry be reversed?	USK
<i>reversingDate</i>	Date this entry should be reversed	USK
<i>reversingStdId</i>	For standard or recurring journals, an ID for the standard or recurring entry	USK
<i>sourceJournalDescription</i>	Source journal (full description of general journal, payroll journal, accountant entries). A more easily readable journal indication. The most common journals are: Purchases, Sales, Cash, Bank, Giro and General Journal.	BUS
<i>sourceJournalID</i>	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	COR