

XBRL GL - Working Group Note - Best Practice Annotated Instance Documents

Working Group Note dated 2007-08-01

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This document:

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is non-normative.

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Abstract

The Best Practice Annotated Instance Documents included in this document are best practice representations of various business and accounting documents/entries, like ledgers, sub-ledgers, journals, invoices etc., with XBRL Global Ledger.

See the Introduction below for instructions on how to use and validate the instance documents.

Status

Circulation of this Working Group Note is unrestricted. Recipients are invited to submit comments to the author or to the XBRL GL Working Group xbrlgl@xbrl.org, and to submit notification of any relevant patent rights of which they are aware and to provide supporting documentation.

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1 Introduction

Each annotated instance document contains data fields considered very important to representing its subject. Annotations have been provided for the "most important" of those fields. XBRL GL has many other fields that could be helpful in expressing the information, but have been omitted because their presence is more circumstantial. These files were created for educational purposes only, do not represent real company data and we welcome suggestions on improvement.

The XML files referenced in this document validate against the XBRL Global Ledger Framework RECOMMENDATION, downloadable from <http://www.xbri.org/GLFiles/>. In order to validate, the instances have to be located in the /ids subfolder of the taxonomy.

The links to the annotated instance documents provided in this document point to the physical location of the instance documents, in the /ids subfolder of the XBRL GL Framework RECOMMENDATION (<http://www.xbri.org/taxonomy/int/gl/2006-10-25/ids/> folder). A copy of the annotated instances is also distributed with this document.

2 Job Master File (Budget/Actual)

This file shows how we might represent job costing information with XBRL GL. It is meant to highlight different ways to represent the jobs themselves and show some of the ways to represents budgets of different kinds with the tools of XBRL GL.

http://www.xbri.org/taxonomy/int/gl/2006-10-25/ids/Job_Budget_v_actual_704171.xml

3 Employee Timesheets

This file shows how we might represent timecards with XBRL GL. Another set of standards, from HR-XML, may be better suited for this purpose depending on the circumstances. See http://ns.hr-xml.org/2_3/HR-XML-2_3/TimeCard/TimeCard.html. Timecards carry time and expenses but are pre-discovery of monetary amounts associated with the hour lines.

http://www.xbri.org/taxonomy/int/gl/2006-10-25/ids/Employee_Timesheets_704171.xml

4 Fixed Assets List

This file shows how we might represent a fixed assets listing with XBRL GL. The rules related to depreciation of fixed assets differ regionally, especially related to tax depreciation.

http://www.xbri.org/taxonomy/int/gl/2006-10-25/ids/Fixed_Asset_List_704171.xml

5 Vendor Invoices

This file shows how to represent vendor invoices with XBRL GL. It is structured using the “monolithic” approach, suitable for auditing purposes.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Vendor_Invoices_704171.xml

6 Vendor Invoices – Normalized

This file represents vendors invoices as well, but using the “normalized” approach, best suited for data interchange since it minimizes the file size.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Vendor_Invoices_Normalized_704171.xml

7 Customer Invoices

This file represents customers invoices with specific attention to tax information.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Customer_Invoices_704171.xml

8 Journal Entries

Best practice representation of a batch of journal entries.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Journal_Entry_704171.xml

9 Tax Reports (Book to Tax Reconciliation)

This file represents some sample journal entries with timing differences.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Journal_Entry_Book_Tax_704171.xml

10 Trial Balance

This file represents a trial balance, and provides a basic linkage from it to an XBRL Financial Reporting taxonomy using the [xbrlInfo] structure.

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Trial_Balance_704171.xml

11 Payments

This is an annotated instance to represent payments, and especially cheques/checks (US), with annotations (the instance, not the cheques).

http://www.xbrl.org/taxonomy/int/gl/2006-10-25/ids/Payments_706292.xml

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B. Document History (non-normative)

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2007-08-01	Eric E. Cohen, Gianluca Garbellotto	Original Document.
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