



Walking Through the SRCDD PWD2 Sample Instances

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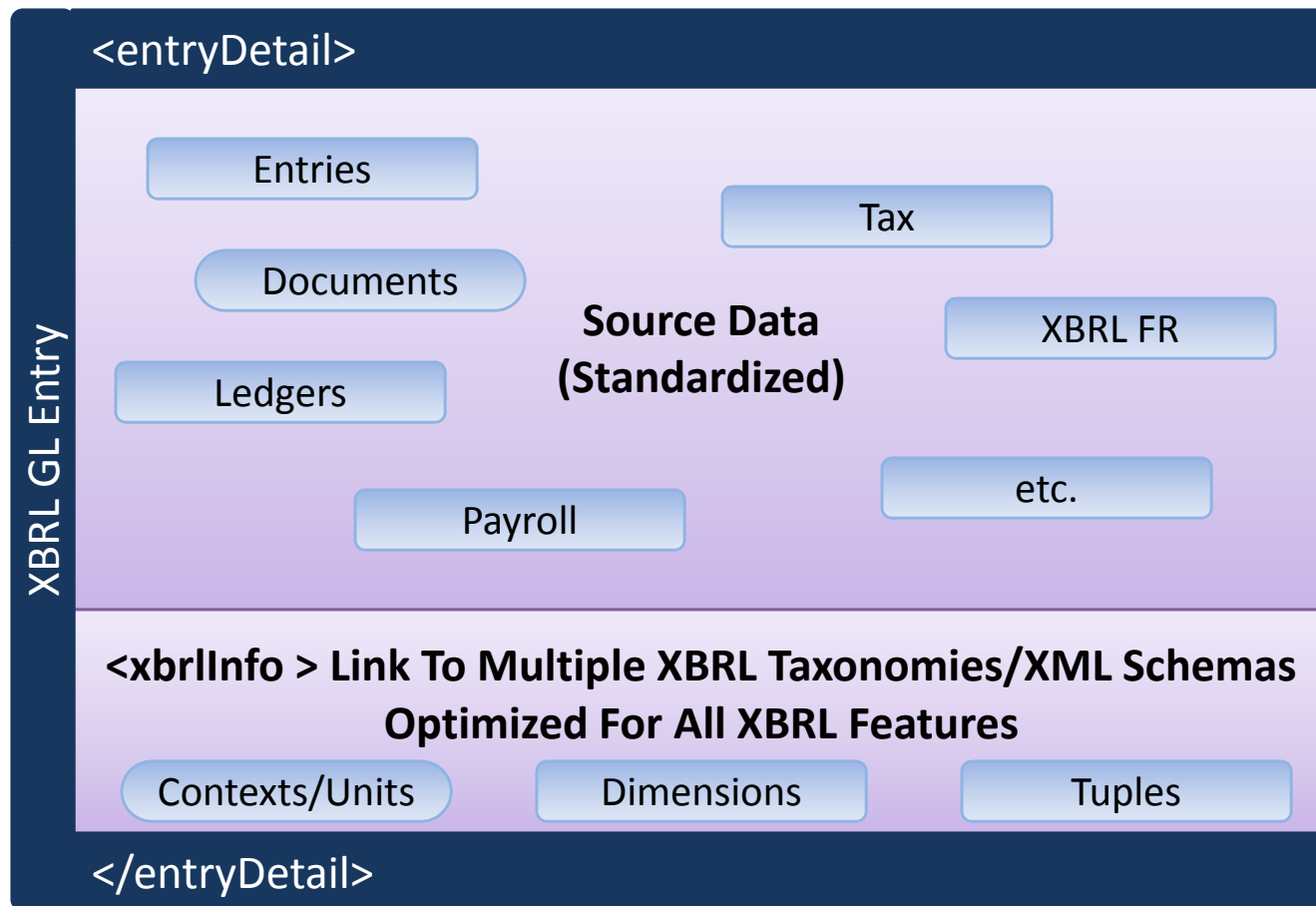
Introduction

- The Summary Reporting Contextual Data (SRCDD) module of the XBRL Global Ledger taxonomy (XBRL GL) is a set of new XBRL GL elements that help drive linkages from detailed information represented with XBRL GL and the “contextual data” found in summarized reporting in XBRL – contexts, units and other attributes – or XML Schema

How It Works

- Detailed data in XBRL GL is represented through its basic structures: [documentInfo], [entityInformation], [entryHeader] and [entryDetail]
- The SRCD elements are located in the [xbrlInfo] tuple, which is part of [entryDetail]
- This structure allows to leverage the flexibility and representational power of XBRL GL to express any type of detailed information and to unambiguously link it to one or more “target” XBRL taxonomies

How It Works



Example – Monetary Amount

XBRL FR instance element

<ex:elmtA contextRef="C1" unitRef="usd">1000</ex:elmtA>

XBRL GL representation

<gl-cor:entryDetail>

<gl-cor:amount>1000</gl-cor:amount>

<gl-muc:amountCurrency contextRef="now">iso4217:USD</gl-muc:amountCurrency>

<xbrlInfo>

...

</xbrlInfo>

</gl-cor:entryDetail>

<xbrlInfo> Section

- <xbrlInfo> is a tuple within the <entryDetail> tuple where the XBRL specific information is stored
- The target element in the XBRL FR instance is stored in <summaryReportingElement>
- <summaryTuplePath> if the element is part of a tuple
- <summaryPrecisionDecimals>
<summaryContext> and <summaryUnit>

Example – Element Name

XBRL FR instance element

```
<ex:elmtA contextRef="C1" unitRef="usd">1000</expl:elmtA>
```

XBRL GL representation

```
<gl-cor:entryDetail>
```

```
  <gl-cor:amount>1000</gl-cor:amount>
```

```
  <gl-muc:amountCurrency contextRef="now">iso4217:USD</gl-muc:amountCurrency>
```

```
  <gl-cor:xbrlInfo>
```

```
    <gl-cor:summaryReportingElement> ex:elmtA</ gl-cor:summaryReportingElement>
```

```
  </gl-cor:xbrlInfo>
```

```
</gl-cor:entryDetail
```

Example - Context

XBRL FR instance context

```
<context id="C1" >  
  <entity>  
    <identifier scheme=http://xbrl.org/sample>sample</identifier>  
  </entity>  
  <period>  
    <startDate>2009-01-01</startDate>  
    <endDate>2009-01-31</endDate>  
  </period>  
</context>
```

XBRL FR instance element

```
<ex:elmtA contextRef="C1" unitRef="usd">1000</expl:elmtA>
```


Example - Context

XBRL GL representation

```
<gl-cor:entryDetail>  
  <gl-cor:amount>1000</gl-cor:amount>  
  <gl-muc:amountCurrency contextRef="now">iso4217:USD</gl-muc:amountCurrency>  
  <gl-cor:xbrlInfo>  
    <gl-cor:summaryReportingElement>ex:elmtA</ gl-cor:summaryReportingElement>  
    <gl-srcd:summaryContext>  
      <gl-srcd:summaryEntity>  
        <gl-srcd:summaryEntityIdentifier>sample</gl-srcd:summaryEntityIdentifier>  
        <gl-srcd:summaryEntityScheme>http://www.xbrl.org/sample<gl-  
srcd:summaryEntityScheme  
      </gl-srcd:summaryEntity>  
      <gl-srcd:summaryPeriod>  
        <gl-srcd:summaryStartDate>2009-01-01</gl-srcd:summaryStartDate>  
        <gl-srcd:summaryEndDate>2009-01-31</gl-srcd:summaryEndDate>  
      </gl-srcd:summaryPeriod>  
    </gl-srcd:summaryContext>  
  </gl-cor:xbrlInfo>  
</gl-cor:entryDetail>
```

Example – Reference Taxonomy

XBRL FR instance namespaces declaration

```
<link:schemaRef xlink:href="generic.simple.context.xsd" xlink:type="simple"/>
```

XBRL GL representation

```
<gl-cor:documentInfo>  
  <gl-srcd:summaryReportingTaxonomies>  
    <gl-srcd:summaryReportingTaxonomyID contextRef="now">T1</gl-  
srcd:summaryReportingTaxonomyID>  
    <gl-srcd:summaryReportingTaxonomySchemaRefHref  
contextRef="now">generic.simple.context.xsd</gl-  
srcd:summaryReportingTaxonomySchemaRefHref>  
    <gl-srcd:summaryReportingTaxonomyDescription> Sample RU SouRCeD taxonomy</gl-  
srcd:summaryReportingTaxonomyDescription>  
  </gl-srcd:summaryReportingTaxonomies>  
</gl-cor:documentInfo>  
...  
<gl-cor:xbrlInfo>  
  ...  
  <gl-srcd:summaryReportingTaxonomyIDRef contextRef="now">T1</gl-  
srcd:summaryReportingTaxonomyIDRef>  
</gl-cor:xbrlInfo>
```

Sample Instances Walkthrough

- The annotated sample instances distributed with SRCD PWD2 document the three most significant use cases:
 1. Link to XBRL facts with simple context only (entity, period)
 2. Link to XBRL facts with simple context that are part of a tuple
 3. Link to XBRL facts with dimensional context that are part of a tuple
- Each of the three next slides documents one use case and shows two fragments: one from the XBRL GL instance and one from the corresponding XBRL FR instance
- Each slide shows the links between relevant elements/attributes in the two fragments with an “incremental” approach: the links showed in use case 1 are not considered again in use case 2, etc.
- For more information about the use of specific elements of the SRCD module and the [xbrlInfo] structure refer to the annotations provided in the SRCD sample instances and the other documents in the second PWD documentation package

XBRL FR

```
<xbri:context id="C001">
  <xbri:entity>
    <xbri:identifier scheme="http://www.sampleentity.com">SampleEntity</xbri:identifier>
  </xbri:entity>
  <xbri:period>
    <xbri:startDate>2007-07-01</xbri:startDate>
    <xbri:endDate>2008-06-30</xbri:endDate>
  </xbri:period>
</xbri:context>
<xbri:unit id="AUD">
  <xbri:measure>iso4217:AUD</xbri:measure>
</xbri:unit>
<p0:elmtA contextRef="C001">Key</p0:elmtA>
<p0:elmtB contextRef="C001" decimals="0" unitRef="AUD">1000</p0:elmtB>
```

Simple Context

XBRL GL

```
<gl-cor:entryDetail>
  <gl-cor:amount contextRef="now" decimals="0" unitRef="AUD">1000</gl-cor:amount>
  <gl-muc:amountCurrency contextRef="now">iso4217:AUD</gl-muc:amountCurrency>
  <gl-cor:xbrlInfo>
    <gl-cor:summaryReportingElement contextRef="now">p0:elmtB</gl-cor:summaryReportingElement>
  </gl-cor:xbrlInfo>
  <gl-srcd:summaryPrecisionDecimals>
    <gl-srcd:summaryDecimals contextRef="now" decimals="INF" unitRef="NotUsed">0</gl-srcd:summaryDecimals>
  </gl-srcd:summaryPrecisionDecimals>
  <gl-srcd:summaryContext>
    <gl-srcd:summaryEntity>
      <gl-srcd:summaryIdentifier contextRef="now">SampleEntity</gl-srcd:summaryIdentifier>
      <gl-srcd:summaryScheme contextRef="now">http://www.sampleentity.com</gl-srcd:summaryScheme>
    </gl-srcd:summaryEntity>
    <gl-srcd:summaryPeriod>
      <gl-srcd:summaryStartDate contextRef="now">2007-07-01</gl-srcd:summaryStartDate>
      <gl-srcd:summaryEndDate contextRef="now">2008-06-30</gl-srcd:summaryEndDate>
    </gl-srcd:summaryPeriod>
  </gl-srcd:summaryContext>
  <gl-srcd:summaryUnit>
    <gl-srcd:summaryNumerator contextRef="now">iso4217:AUD</gl-srcd:summaryNumerator>
  </gl-srcd:summaryUnit>
</gl-cor:xbrlInfo>
</gl-cor:entryDetail>
```


XBRL FR

```

<example:TupleA>
  <example:KeyElementA contextRef="C001">D001</example:KeyElementA>
  <example:AdditionalElementA contextRef="C001">Division 1</example:AdditionalElementA>
  <example:TupleB>
    <example:KeyElementB contextRef="C001">John Smith</example:KeyElementB>
    <example:AdditionalElementB contextRef="C001" decimals="0" unitRef="AUD">10000</example:AdditionalElementB>
  </example:TupleB>
  <example:TupleB>
    <example:KeyElementB contextRef="C001">Mary Brown</example:KeyElementB>
    <example:AdditionalElementB contextRef="C001" decimals="0" unitRef="AUD">50000</example:AdditionalElementB>
  </example:TupleB>
</example:TupleA>
<example:TupleA>
  <example:KeyElementA contextRef="C001">D002</example:KeyElementA>
  <example:AdditionalElementA contextRef="C001">Division 2</example:AdditionalElementA>
  <example:TupleB>
    <example:KeyElementB contextRef="C001">Andrew Williams</example:KeyElementB>
    <example:AdditionalElementB contextRef="C001" decimals="0" unitRef="AUD">75000</example:AdditionalElementB>
  </example:TupleB>
</example:TupleA>

```

Tuples**XBRL GL**

```

<gl-cor:entryDetail>
  <gl-cor:xbrlInfo>
    <gl-cor:summaryReportingElement contextRef="now">example:KeyElementB</gl-cor:summaryReportingElement>
    <gl-cor:detailMatchingElement contextRef="now">gl-bus:measurableQualifier</gl-cor:detailMatchingElement>
    <gl-srcd:summaryTuplePath contextRef="now">/xbrli:xbrl/example:TupleA[1]/example:TupleB[2]</gl-srcd:summaryTuplePath>
  <gl-srcd:summaryContext>
    <gl-srcd:summaryEntity>
      <gl-srcd:summaryIdentifier contextRef="now">Sample</gl-srcd:summaryIdentifier>
      <gl-srcd:summaryScheme contextRef="now">http://www.sample.com</gl-srcd:summaryScheme>
    </gl-srcd:summaryEntity>
    <gl-srcd:summaryPeriod>
      <gl-srcd:summaryStartDate contextRef="now">2007-07-01</gl-srcd:summaryStartDate>
      <gl-srcd:summaryEndDate contextRef="now">2008-06-30</gl-srcd:summaryEndDate>
    </gl-srcd:summaryPeriod>
  </gl-srcd:summaryContext>
</gl-cor:xbrlInfo>
<gl-bus:measurable>
  <gl-bus:measurableQualifier contextRef="now">Mary Brown</gl-bus:measurableQualifier>
</gl-bus:measurable>
</gl-cor:entryDetail>

```


Tuples + Dimensions

```
<pPrimary:TupleA>  
<pPrimary:KeyElement contextRef="c1">D001</pPrimary:KeyElement>  
<pPrimary:AdditionalElement contextRef="c1">Division 1</pPrimary:AdditionalElement>  
<pPrimary:Sales contextRef="c1_QLD" decimals="0" unitRef="AUD">10000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_VIC" decimals="0" unitRef="AUD">10000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_NSW" decimals="0" unitRef="AUD">20000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_ACT" decimals="0" unitRef="AUD">5000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_TAS" decimals="0" unitRef="AUD">2000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_WA" decimals="0" unitRef="AUD">12000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_SA" decimals="0" unitRef="AUD">20000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_NT" decimals="0" unitRef="AUD">1000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_Total" decimals="0" unitRef="AUD">80000</pPrimary:Sales>  
</pPrimary:TupleA>
```

XBRL FR

```
<pPrimary:TupleA>  
<pPrimary:KeyElement contextRef="c1">D002</pPrimary:KeyElement>  
<pPrimary:AdditionalElement contextRef="c1">Division 2</pPrimary:AdditionalElement>  
<pPrimary:Sales contextRef="c1_QLD" decimals="0" unitRef="AUD">15500</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_VIC" decimals="0" unitRef="AUD">25000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_NSW" decimals="0" unitRef="AUD">15000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_ACT" decimals="0" unitRef="AUD">5000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_TAS" decimals="0" unitRef="AUD">1100</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_WA" decimals="0" unitRef="AUD">9000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_SA" decimals="0" unitRef="AUD">17000</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_NT" decimals="0" unitRef="AUD">500</pPrimary:Sales>  
<pPrimary:Sales contextRef="c1_Total" decimals="0" unitRef="AUD">88100</pPrimary:Sales>  
</pPrimary:TupleA>
```

```
<gl-srcd:summaryTuplePath contextRef="now">/xbrli:xbrl/pPrimary:TupleA[2]</gl-srcd:summaryTuplePath>
```

XBRL GL

```
<gl-srcd:summaryPrecisionDecimals>  
<gl-srcd:summaryDecimals contextRef="now" decimals="INF" unitRef="NotUsed">0</gl-srcd:summaryDecimals>  
</gl-srcd:summaryPrecisionDecimals>  
<gl-srcd:summaryContext>  
<gl-srcd:summaryEntity>  
.....  
<gl-srcd:summaryIdentifier contextRef="now">Sample</gl-srcd:summaryIdentifier>  
<gl-srcd:summaryScheme contextRef="now">http://www.sample.com</gl-srcd:summaryScheme>  
<gl-srcd:summarySegment>  
.....  
<gl-srcd:summaryExplicitDimension>  
.....  
<gl-srcd:summaryDimension contextRef="now">pPrimary:DimensionStatesAndTerritories</gl-srcd:summaryDimension>  
<gl-srcd:summaryExplicitDimensionValue contextRef="now">pDim:SA</gl-srcd:summaryExplicitDimensionValue>  
.....  
</gl-srcd:summaryExplicitDimension>  
</gl-srcd:summarySegment>  
.....  
</gl-srcd:summaryEntity>
```

Contact Us

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