



July 2015

Audit Data Standards

Order to Cash Subledger Standard

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Prepared by the AICPA Assurance Services Executive Committee

Emerging Assurance Technologies Task Force

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Audit Data Standards

The benefits of standardization are well-recognized and have led to the development of various general IT standards. One reason data standards are needed is to address the ongoing challenge that management as well as internal and external auditors face in the efficient exchange of a company's¹ data. This process is complicated by the fact that accounting and IT personnel approach requests for such information from different perspectives. For example, in some cases, audit-related data requests are forwarded directly to a company's IT department, with limited further involvement from the accounting or finance department. In many cases, the burden is on the auditors to acquire the data.

The AICPA Assurance Services Executive Committee believes that audit data standards (ADS) will contribute to the efficiency and effectiveness of the audit process through standardization of the format for fields and files commonly requested for audit and other related purposes. Similarly, other consumers of the standardized information (such as creditors) also would benefit if a company chose to share that data with them. Both large and small as well as public and private companies also stand to benefit from the application of the ADS. By standardizing the data requested by auditors on a regular basis, companies will be able to automate and replicate the information request process—thereby reducing the amount of time and effort required to provide the requested data. Company staff and internal audit will also benefit from enhanced analytical capabilities by leveraging the standardized data for internal purposes. The standard also will make the data usable for external auditors to perform enhanced data analysis.

These standards represent leading practices that well-designed accounting and financial reporting systems are capable of adhering to. This publication addresses the Order to Cash (O2C) subledger.

ADS address both the technical design (files, tables, fields, formats, and so on) and supplemental questions about the data that are essential for an understanding of its use. The former generally is best addressed through IT systems design and the latter is commonly provided by accounting or finance personnel, with input from IT personnel. Please note that these are voluntary, recommended data standards for the extraction of information. These data extract standards are not required, nor do they represent authoritative audit or accounting standards.

Recognizing the value of uniformity and the benefits of individual adaptation, particularly for companies of varying sizes and industry characteristics, these standards provide some degree of flexibility. These standards are sensitive to specific requirements in different countries and have international applicability. This is a minimum standard and is not meant to be limiting; therefore, users may create customized, user-defined fields. (For example, items should not be subtracted, but they may be added where they do not already exist in the standard.) However, to achieve the benefits of standardization (when not specifically indicated), individual customization should be avoided. (In other words, if an item is defined in the standard, then do not redefine it). Once a company adopts a particular convention, the company should consistently export its data according to that convention, unless a major IT system conversion is undertaken or the producers and consumers of the standardized data mutually agree on an expansion, or both.

¹ Please note that the term *company* is meant to represent companies, partnerships, government agencies, not-for-profit entities, and so on, and is not limited to commercial entities.

The audit data standards specifications were designed based on the needs of the majority of systems encountered by its designers. For the flat file (pipe-delimited) format, this means that certain “repetitive” fields were fixed at a certain number. These include the following:

- Business_Unit_Listing in Base Standard:
 - Business_Unit_Hierarchy[1] – [5]
- GL_Detail_YYYYMMDD_YYYYMMDD in General Ledger Standard et al:
 - Segment[01] – [05]
- Customer_Master_YYYYMMDD in Accounts Receivable Standard or Order-to-Cash Standard:
 - Addresses of Physical and Billing
- Invoices_Received_YYYYMDD_YYYYMMDD in Procure-to-Pay Standard et al:
 - GL_Debit_Account_Number and GL_Credit_Account_Number

In the last case, an entry line can have a set of debit and credit accounts; if produced in summary rather than in detail, the entire invoice can have only one set of debit and credit accounts unless

1. the auditor and the client agree to append additional debit and credit accounts at the end of a line of detail and agree on the format, or
2. the XBRL GL format is used rather than using the pipe-delimited format. As noted in the XBRL GL column, XBRL GL uses a method to represent data that permits more entries than the flat file format.

Where more complex, hierarchical, or repetitive entries are necessary, XBRL GL may be the more practical format for representing the data shared using the audit data standards.

Companies implementing the ADS should first contact their enterprise resource planning (ERP) or accounting package vendor for assistance. If the vendor does not have a solution for adopting the ADS, then extract, transform, load (or ETL) vendors have developed scripts that can be used to map to the ADS.

Prior to implementing these data standards, an evaluation should be made of the reliability of the data through the use of controls and segregation of duties testing. Guidance for these types of evaluation criteria is available at www.aicpa.org.

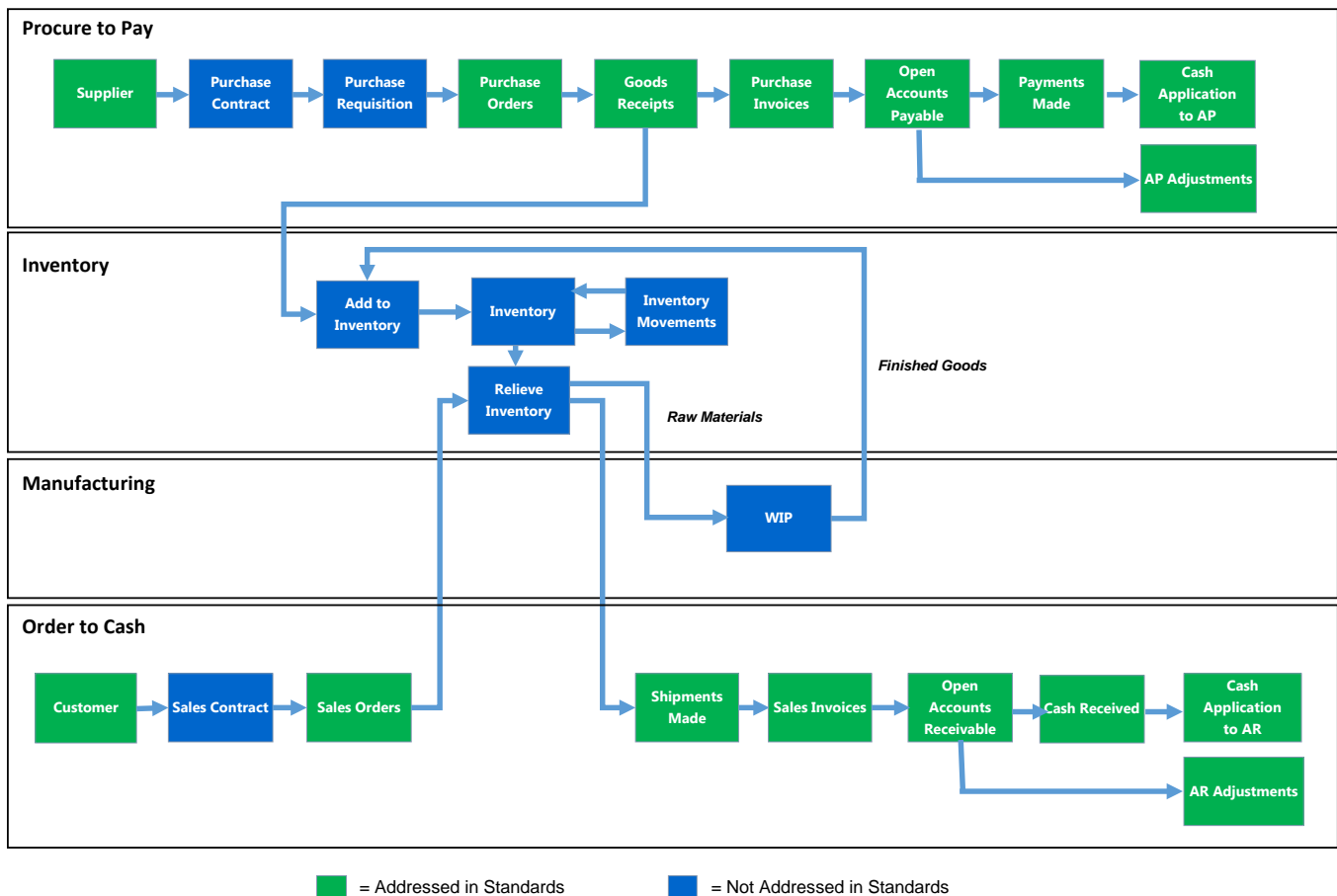
1. Order-to-Cash (O2C) Subledger Standards

This publication addresses the order to cash (O2C) process, which expands upon and replaces the earlier accounts receivable subledger ADS.

This version of the O2C ADS is intended to accommodate basic analysis of the order-to-cash process, such as analysis of the levels of activity during a specified period, how much of the AR balance is liquidated with cash versus write-offs, exceptionally old receivables, and so on. The standard is intended to facilitate analysis performed as part of an audit, as well as analysis that might be performed by company staff and internal audit in order to improve internal processes. Future updates to this standard may provide more detail and industry-specific content to broaden the opportunities for analysis.

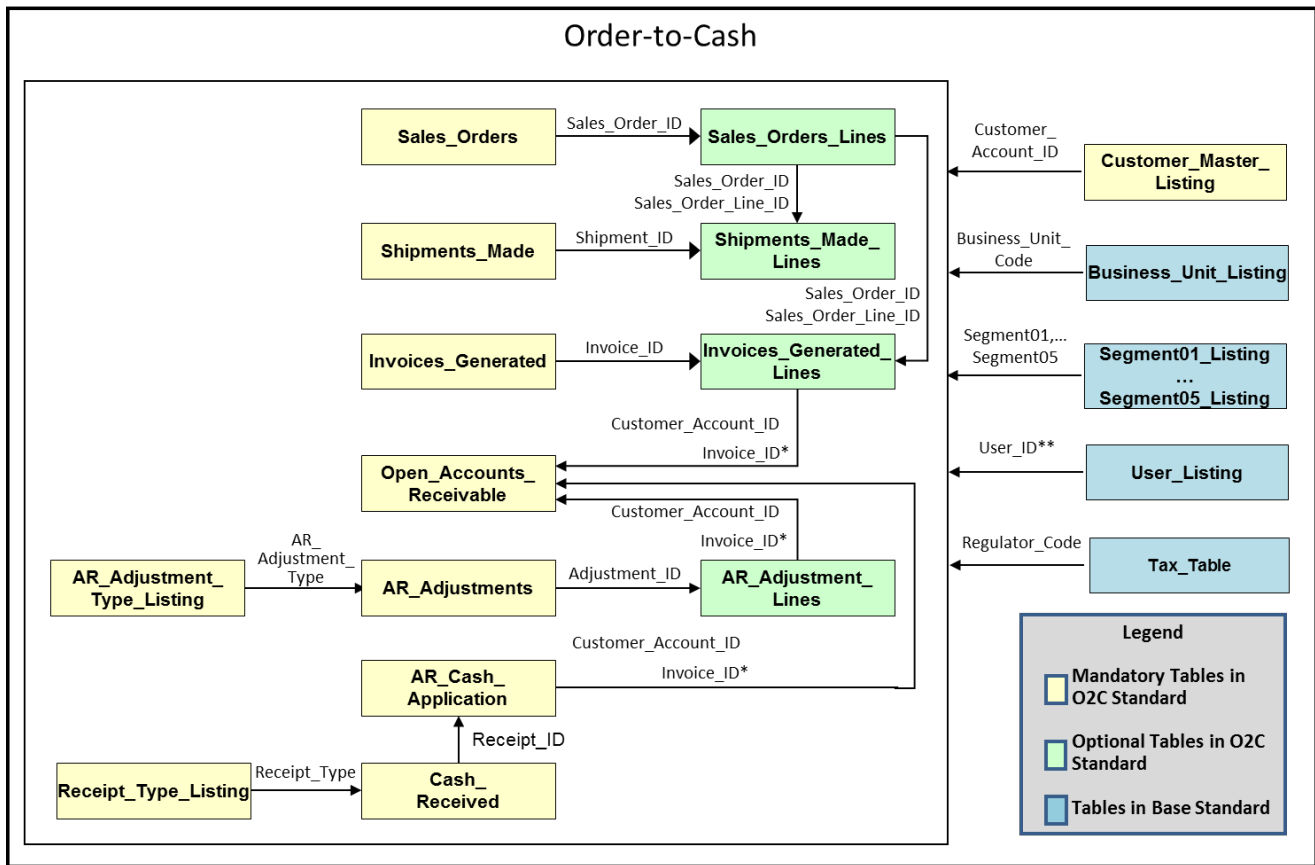
O2C is one of several business processes related to the supply chain. Figure 1 summarizes a supply chain process flow and indicates which elements of the supply chain are addressed in this O2C ADS and the related procure-to-pay (P2P) ADS.

Figure 1: Elements of the Supply Chain Addressed by ADS



The O2C standard audit data is defined with multiple tables containing related information. Figure 2 provides a data diagram that shows the relationship between tables in the O2C standard. It is important to note that the O2C standard should be used in conjunction with the base standard document, which is located on the AICPA's website.

Figure 2: Data Relationships Among Tables in the O2C Audit Data Standard



* If receivable balances are tracked by customer only (not by invoice), then *Customer_Account_ID* is used as a key to join tables to the *Open_Accounts_Receivable* table instead of both *Customer_Account_ID* and *Invoice_ID*

** The *User_Listing* table can be joined to three fields, all of which contain a user ID – *Entered_by*, *Approved_By*, *Last_Modified_By*

The O2C standard audit data may be provided at either a “detailed level” (with information on each line item in the sales order, invoice, and so on) or at a “summary level” (with aggregated information from sales order, invoice, and so on). Detailed-level data is preferred unless the quantity of data is unmanageable. In figure 2, the tables in green are included when detailed-level data is provided, and excluded when summary-level data is provided.

The “level” column for data fields within each table of the O2C standard has a label of either “1” or “2” to indicate the importance of the data. Level 1 items are required (when available through IT systems or additional means). The level 2 items are recommended, but may not always be available. The fields that are not available should be specified.

The following subsections detail the O2C audit data standard:

2.0 O2C Standardized Data²

- 2.1 Sales_Orders_YYYYMMDD_YYYYMMDD
- 2.2 Sales_Orders_Lines_YYYYMMDD_YYYYMMDD
- 2.3 Shipments_Made_YYYYMMDD_YYYYMMDD
- 2.4 Shipments_Made_Lines_YYYYMMDD_YYYYMMDD
- 2.5 Invoices_Generated_YYYYMMDD_YYYYMMDD
- 2.6 Invoices_Generated_Lines_YYYYMMDD_YYYYMMDD
- 2.7 Open_Accounts_Receivable_YYYYMMDD
- 2.8 Cash_Received_YYYYMMDD_YYYYMMDD
- 2.9 AR_Cash_Application_YYYYMMDD_YYYYMMDD
- 2.10 AR_Adjustments_YYYYMMDD_YYYYMMDD
- 2.11 AR_Adjustments_Lines_YYYYMMDD_YYYYMMDD
- 2.12 Receipt_Type_Listing_YYYYMMDD
- 2.13 AR_Adjustment_Type_Listing_YYYYMMDD
- 2.14 Customer_Master_Listing_YYYYMMDD

It may be noted throughout that the separation of “lines” (detail) from headers in the file structures defined, such as Sales_Orders_Lines_YYYYMMDD_YYYYMMDD and Sales_Orders_YYYYMMDD_YYYYMMDD, is made necessary due to the “flat” (non-hierarchical, record-oriented) design of the tab-delimited format. The following XBRL Global Ledger guidance follows this separation as a *profile* of the Audit Data Standard. However, XBRL GL can combine both header and detail into single physical files due to the hierarchical nature of XML, which upon prior agreement in the information exchange, may prove to be a more efficient way to create and exchange files. Instructions throughout referring to “one record per order” or “one record per sales order associated with each shipment” reflect the limitations of the flat-file format; XBRL GL can associate an entryDetail with a wide variety of associated source documents using the gl-tag:originatingDocument structure, for example. (When possible, the XBRL GL instructions have been designed to emulate the flat file limitations for compatibility purposes.)

² Please note that for table names with two dates, the dates represent the extract criteria's beginning and ending dates. For table names with one date, the date represents the "as of" date of the extract.

2.1 Sales_Orders_YYYYMMDD_YYYYMMDD

The Sales_Orders_YYYYMMDD_YYYYMMDD file contains, at a minimum, all sales orders placed during the period under review. Ideally this file also includes all sales orders, both current and prior periods, associated with transactions recorded during the period under review. However, because some of those sales orders could have been placed far in the past, the client and auditor should use their judgment in deciding which historical sales orders to include.

The file will have one record for each sales order.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element ¹	Description
			Data Type	Length ²		
1	Sales_Order_ID	1	TEXT	100	gl-cor:documentReference with gl-cor:documentType = "order-customer"	Unique identifier for each sales order. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each sales order.
2	Sales_Order_Document_ID	1	TEXT	100	gl-cor:documentNumber	Identification number or code on the sales order.
3	Sales_Order_Date	1	DATE		gl-cor:documentDate	The date of the sales order, regardless of the date the order is entered.
4	Sales_Order_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the Sales_Order_Date occurs:YYYY for delimited, CCYYMMDD fiscal year end (ISO 8601) for XBRL GL.

¹ Taken from the entry point of the XML schema file gl-plt-2006-10-25.xsd found in the subdirectory \plt\case-c-b-m-u-t of the extensible business reporting language global ledger taxonomy framework (or XBRL GL) file structure; this should be used for the schema location unless there is prior agreement. User should use the most current recommended version available, unless the facilities of a later draft are necessary and agreed upon.

² Throughout the document, this column represents a suggested maximum length.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element ¹	Description
			Data Type	Length ²		
5	Sales_Order_Period	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Sales_Order_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.
6	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
7	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = “customer”	Identifier of the customer from whom payment is expected or to whom unused credits have been applied. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.
8	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = “systemUser”	User_ID (from User_Listing file) for person who created the record.
9	Entered_Date	2	DATE		gl-cor:enteredDate	Date the order was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the date of the transaction itself.
10	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element ¹	Description
			Data Type	Length ²		
11	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved customer master additions or changes.
12	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
13	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
14	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
15	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
16	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED						
17	Sales_Order_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Sales monetary amount recorded in the local currency.
18	Sales_Order_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element ¹	Description
			Data Type	Length ²		
19	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
20	Segment02	2	TEXT	25	See above	See above
21	Segment03	2	TEXT	25	See above	See above
22	Segment04	2	TEXT	25	See above	See above
23	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For a sales order listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Sales_Orders_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

2.2 Sales_Orders_Lines_YYYYMMDD_YYYYMMDD

The Sales_Orders_Lines_YYYYMMDD_YYYYMMDD file contains line item detail for the sales orders included in the file Sales_Orders_YYYYMMDD_YYYYMMDD. This file is optional, but is preferred unless the quantity of data is unmanageable.

The file will have one record for each sales order line item.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Sales_Order_ID	1	TEXT	100	gl-cor:documentReference with gl-cor:documentType = "order-customer"	Unique identifier for each sales order. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction.
2	Sales_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber	Identifier for sales order line number.
3	Sales_Order_Line_Product_ID	1	TEXT	25	gl-bus:measurableIDOther	Unique identifier for each sales product. This ID may need to be created by concatenating fields (for example, business unit, product number, year, and so on) to uniquely identify each product.
4	Sales_Order_Product_Code	1	TEXT	25	gl-bus:measurableID	The local product item number code appearing on the trade document.
5	Sales_Order_Line_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product description (plain English) to indicate the name or other identifying characteristics of the product.
6	Sales_Order_Line_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.
7	Sales_Order_Line_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
8	Sales_Order_Line_Quantity	1	NUMERIC		gl-bus:measurableQuantity	Sales order line quantity.
9	Sales_Order_Line_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Sales order line base unit of measure.
10	Sales_Order_Line_Unit_Price	1	NUMERIC		gl-bus:measurableCostPerUnit	Sales order line price per unit.
11	Sales_Order_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Sales monetary amount recorded in the local currency.
12	Sales_Order_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
13	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl- cor:accountSubDescription, and gl- cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
14	Segment02	2	TEXT	25	See above	See above
15	Segment03	2	TEXT	25	See above	See above
16	Segment04	2	TEXT	25	See above	See above
17	Segment05	2	TEXT	25	See above	See above

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Additional Comment for XBRL GL

For a sales order line item listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor:entriesComment	value = "ads: Sales_Orders_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

2.3 Shipments_Made_YYYYMMDD_YYYYMMDD

The Shipments_Made_YYYYMMDD_YYYYMMDD file contains, at a minimum, all shipments and shipment adjustments against sales orders during the period under review. Ideally this file also includes all shipments associated with transactions (for example, invoices and payments) during the period under review, even if those shipments were made in a prior period. The auditor should use his or her judgment in deciding which historical shipments to include. This file may not be relevant for some industries (for example, services).

The file will have one record for each sales order associated with each shipment. For example, if a shipment includes items from three sales orders, there will be three records for that shipment, one for the items in the shipment associated with each of the three sales orders.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Shipment_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each shipment. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each shipment.
2	Shipment_Date	1	DATE		gl-cor:documentDate	Date of shipment (date shipped)
3	Shipment_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the Shipment_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).
4	Shipment_Period	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Shipment_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	Adjustment_Indicator	2	TEXT	1	gl-cor:detailComment with values "0" or "1"; gl-cor:documentType of "shipment"	"0" if the transaction is the original shipment transaction, "1" if the transaction is a shipment adjustment.
6	Adjustment_Description	2	TEXT	100	gl-cor:documentTypeDescription	If an adjustment to the shipment, a description of the reason for the adjustment.
7	Shipping_Document_ID	1	TEXT	100	gl-cor:documentNumber	Reference number on shipping document (company reference or logistics company identifier).
8	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "customer"	Customer purchasing the product. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.
9	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
10	Sales_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-customer"*	Sales order ID for items shipped. Must match Sales_Order_ID used in Sales_Orders_YYYYMMDD_YYYYMMDD file. If no sales order, leave blank.
11	Sales_Order_Date	1	DATE		gl-cor:documentDate*	Date of sales order for items shipped. If no sales order, leave blank.
12	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the shipment record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
13	Entered_Date	2	DATE		gl-cor:enteredDate	Date the order was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the date of the transaction itself.
14	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, above)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
15	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved shipping record.
16	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
17	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
18	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
19	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
20	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	Shipping_Amount_Local	2	NUMERIC		gl-muc:amountOriginalAmount*	Monetary amount for the items in the shipping document related to the sales order. Recorded in the local currency.
22	Shipping_Amount_Local_Currency	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
23	Sales_Order_Amount_Local	2	NUMERIC		gl-muc:amountOriginalAmount	Monetary amount for the items in the sales order related to the shipping document. Recorded in the local currency. If no sales order, leave blank.
24	Sales_Order_Local_Currency	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding. If no sales order, leave blank.
25	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
26	Segment02	2	TEXT	25	See above	See above
27	Segment03	2	TEXT	25	See above	See above
28	Segment04	2	TEXT	25	See above	See above

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For a shipment-made listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Shipments_Made_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As shipments can cross orders, each order from the order associated with the originating order number will appear as an independent entryDetail to differentiate between order lines (with originating order information) and shipment lines (without originating order information, associated by entry header groupings.)

2.4 Shipments_Made_Lines_YYYYMMDD_YYYYMMDD

The Shipments_Made_Lines_YYYYMMDD_YYYYMMDD file contains line items detail for all shipments and shipment adjustments included in the file Shipments_Made_YYYYMMDD_YYYYMMDD. This file is optional, but is preferred unless the quantity of data is unmanageable. This file may not be relevant for some industries (for example, services).

The file will have one record for each line item in each shipment or shipment adjustment.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Shipment_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each shipment. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each shipment. Must match the Shipment_ID field in the file Shipments_Made_YYYYMMDD_YYYYMMDD.
2	Shipping_Document_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Reference line number on shipping document.
3	Shipping_Product_ID	1	TEXT	25	gl-bus:measurableIDOther	Identifier that is unique for each product.
4	Shipping_Product_Code	1	TEXT	25	gl-bus:measurableID	Product code appearing on the trade document
5	Shipping_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product description (plain English) to indicate the name or other identifying characteristics of the product.
6	Shipping_Product_Bar_Code	2	TEXT	100	gl-bus:measurableIDOther	UPC or other general identifier.
7	Shipping_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
8	Shipping_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.
9	Shipping_Quantity	1	NUMERIC		gl-bus:measurableQuantity	Item quantity sent.
10	Shipping_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Base unit of measure.
11	Shipping_Unit_Price	1	NUMERIC		gl-bus:measurableCostPerUnit	Price per unit for item sent.
12	Shipping_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount*	Monetary amount for the line item in the shipping document related to the sales order. Recorded in the local currency.
13	Shipping_Line_Amount_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
14	Sales_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Sales order line ID for items shipped. Must match Sales_Order_Line_ID used in Sales_Orders_YYYYMMDD_YYYYMMDD file. If no sales order, leave blank.
15	Sales_Order_Quantity	2	NUMERIC		gl-bus:measurableQuantity	Sales order line original quantity. If no sales order, leave blank.
16	Sales_Order_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Sales order line base unit of measure. If no sales order, leave blank.
17	Sales_Order_Unit_Price	2	NUMERIC		gl-bus:measurableCostPerUnit	Sales order line price per unit. If no sales order, leave blank.
18	Sales_Order_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Monetary amount for the line item in the sales order related to the shipping document line item. Recorded in the local currency. If no sales order, leave blank.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
19	Sales_Order_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding. If no sales order, leave blank.
20	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
21	Segment02	2	TEXT	25	See above	See above
22	Segment03	2	TEXT	25	See above	See above
23	Segment04	2	TEXT	25	See above	See above
24	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For a shipment made listing, additional required or recommended fields include the following:

Element	Content	Comment

gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Shipments_Made_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As shipments can cross orders, each order line from the order associated with the originating order number will appear as an independent entryDetail to differentiate between order lines (with originating order information) and shipment lines (without originating order information, associated by entry header groupings.)

2.5 Invoices_Generated_YYYYMMDD_YYYYMMDD

The Invoices_Generated_YYYYMMDD_YYYYMMDD file contains, at a minimum, all invoices generated during the period under review. The auditor should use his or her judgment in deciding which historical invoices to include.

The flat format file will have one record for each sales order associated with each invoice. For example, if an invoice includes items from three sales orders, there will be three records for that invoice—one for the items in the invoice associated with each of the three sales orders. XBRL GL leverages the gl-taf:originatingDocumentNumber to associate gl-cor:entryDetail lines with associated trade documents; however, the design can use separate gl-cor:entryHeader records for greater comparability with the flat-file format.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Invoice_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_YYYYMMDD, Open_Accounts_Receivable_YYYYMMDD, AR_Cash_Application_YYYYMMDD_YYYYMMDD, and AR_Adjustments_YYYYMMDD_YYYYMMDD).
2	Invoice_Number	1	TEXT	100	gl-cor:documentNumber with gl-cor:documentType = "invoice"	Identification number for an internally generated invoice.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
3	Invoice_Date	1	DATE		gl-cor:documentDate	The date of the invoice, regardless of the date the invoice is entered. This is the date from which the due date is calculated based on the invoice terms.
4	Invoice_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the Invoice_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).
5	Invoice_Period	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Invoice_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.
6	Invoice_Due_Date	1	DATE		gl-cor:MaturityDate	The date payment is due from the customer. Aging of a receivable is usually calculated based on this date.
7	Sales_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-customer"*	Sales order ID for invoiced items. Must match Sales_Order_ID in the Sales_Orders_YYYYMMDD_YYYYMMDD file. If no sales order, leave blank.
8	Business_Unit_Code	1	TEXT	50	gl-cor:organizationidentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
9	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-identifierType = "customer"	Identifier of the customer from whom payment is expected or to whom unused credits have been applied. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.
10	Terms_Discount_Percentage	2	NUMERIC		gl-cor:terms	The discount percentage the customer may take if an invoice is paid before a certain number of days. In the flat file, terms are represented as digits to one decimal place (for example, 10% would be represented as 10.0). In extensible business reporting language global ledger taxonomy framework (XBRL GL), the three fields Terms_Discount_Percentage, Terms_Discount_Days and Terms_Due_Days would be entered in the form "xx.x% dd Net dd," such as 2% 10 Net 30 for 2% discount if paid within 10 days, with the net due in 30 days.
11	Terms_Discount_Days	2	NUMERIC		See description for field # 10	The number of days from the invoice date the customer has to take advantage of discounted terms. Terms are represented as digits with no decimal places (for example, nnn).
12	Terms_Due_Days	2	NUMERIC		See description for field # 10; explicit in gl-cor:maturityDate	The number of days allowed to meet the obligation before an invoice becomes overdue.
13	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
14	Entered_Date	2	DATE		gl-cor:enteredDate	Date the transaction was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the date of the transaction itself.
15	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, above)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
16	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved customer master additions or changes.
17	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
18	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
19	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
20	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
21	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
22	Grouping_Code	2	TEXT	100	gl-bus:batchID	Grouping mechanism for related items in a batch or grouping of invoices, such as the invoice grouping found in certain ERP systems
NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED						
23	Invoice_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
24	Invoice_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the invoice amount. See ISO 4217 coding.
25	Invoice_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
26	Invoice_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.
27	Invoice_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency. Usually the amount seen on the original invoice document.
28	Invoice_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
30	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
31	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
32	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
33	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
34	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
35	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
36	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
37	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
38	Segment01	2	TEXT	25	gl-cor:subAccountID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
39	Segment02	2	TEXT	25	See above	See above
40	Segment03	2	TEXT	25	See above	See above
41	Segment04	2	TEXT	25	See above	See above
42	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For an invoices generated listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Invoices_Generated_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As invoices often reflect shipments, and shipments may cross orders, association of each invoice line from the order or shipment associated with the originating order number will appear as an independent entryDetail to differentiate between order lines (with originating order information) and invoice lines (without originating order information, associated by entry header groupings).

2.6 Invoices_Generated_Lines_YYYYMMDD_YYYYMMDD

The Invoices_Generated_Lines_YYYYMMDD_YYYYMMDD file contains line item detail for the invoices included in the file Invoices_Generated_YYYYMMDD_YYYYMMDD. This file is optional, but is preferred unless the quantity of data is unmanageable.

The file will have one record for each invoice line item or sales order line item combination. Usually, each invoice line item will relate on only one sales order line item, and therefore this file will have one record for each invoice line item. In those rare cases in which an invoice line item relates to multiple sales order line items, this file will have one record for each sales order line item related to the invoice line item.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Invoice_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_YY YMMDD, Open_Accounts_Receivable_YYYYMM DD, AR_Cash_Application_YYYYMMDD_Y YYYMMDD, and AR_Adjustments_YYYYMMDD_YYYY MMDD).
2	Invoice_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Line item number of the invoice.
3	Sales_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-customer"*	Sales order ID for invoiced items. Must match Sales_Order_ID in the Sales_Orders_YYYYMMDD_YYYYMM DD file. If no sales order, leave blank.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
4	Sales_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Identifier for sales order line number. Must match Sales_Order_Line_ID used in Sales_Orders_Lines_YYYYMMDD_YY YMMDD file. If no sales order, leave blank.
5	Invoice_Product_ID	1	TEXT	25	gl-bus:measurableID	Identifier that is unique for each sales product.
6	Invoice_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product (plain English) description to indicate the name or other identifying characteristics of the product.
7	Invoice_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.
8	Invoice_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.
9	Invoice_Line_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
10	Invoice_Line_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the invoice amount. See ISO 4217 coding.
11	Invoice_Line_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
12	Invoice_Line_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.
13	Invoice_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
14	Invoice_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
15	Grouping_Code	2	TEXT	100	gl-bus:batchID	Grouping mechanism for related items in a batch or grouping of invoices, such as the invoice grouping found in certain ERP systems
16	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
17	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
18	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
19	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
20	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
21	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).
22	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
23	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
24	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
25	GL_Line_Debit_Account_Number	1	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure (Note: XBRL GL permits an unlimited number of accounts or values with a transaction, and is not limited to a single debit or credit value)	GL account number on which the debit side of the transaction has been posted.
26	GL_Line_Credit_Account_Number	1	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
27	GL_Tax1_Debit_Account_Number	1	TEXT	100	XBRL GL does not have fields explicitly associating GL accounts to tax, although it does permit specification of accounts as tax accounts (gl-cor:accountPurposeCode); it associates tax detail in the gl-cor:taxes structure with specific accounts by including them within the same gl-cor:entryDetail if the gl-cor:amount is the same, or within the same gl-cor:entryHeader if amounts differ. As with the GL lines above, the account numbers would be mapped to be mapped to gl-cor:accountMainID.	GL account number on which the debit side of the Tax1 transaction has been posted.
28	GL_Tax1_Credit_Account_Number	1	TEXT	100	As above	GL account number on which the credit side of the Tax1 transaction has been posted.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	GL_Tax2_Debit_Account_Number	1	TEXT	100	As above	GL account number on which the debit side of the Tax2 transaction has been posted.
30	GL_Tax2_Credit_Account_Number	1	TEXT	100	As above	GL account number on which the credit side of the Tax2 transaction has been posted.
31	GL_Tax3_Debit_Account_Number	1	TEXT	100	As above	GL account number on which the debit side of the Tax3 transaction has been posted.
32	GL_Tax3_Credit_Account_Number	1	TEXT	100	As above	GL account number on which the credit side of the Tax3 transaction has been posted.
32	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
33	Segment02	2	TEXT	25	See above	See above
34	Segment03	2	TEXT	25	See above	See above
35	Segment04	2	TEXT	25	See above	See above

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
36	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For an invoices generated listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Invoices_Generated_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As invoices often reflect shipments and shipments may cross orders, association of each invoice line from the order or shipment associated with the originating order number will appear as an independent entryDetail to differentiate between order lines (with originating order information) and invoice lines (without originating order information, associated by entry header groupings.)

2.7 Open_Accounts_Receivable_YYYYMMDD

The Open_Accounts_Receivable_YYYYMMDD table contains details regarding all open, unpaid, or unresolved customer transactions as of close of business on a specified date (such as the end of the audit period or the end of the fiscal year). If a roll-forward of the AR balances for the period under review is going to be undertaken, it is necessary that two of these files bookend the period.

Each row in this table represents the balance expected from the customer for one uniquely identifiable transaction. This file should be at the summary level (by invoice), not at the detailed level (by invoice line item). The sum total of the transaction amounts as of the specified date should reconcile to the total AR amount in the general ledger (GL) as of the same date.

The file may be produced to contain only open invoices (showing the original and remaining balances of the invoice) or to include all documents—invoices, cash received, adjustments—in detail. Either way, the information can be determined through bringing together detail from the other files.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "customer"	Identifier of the customer from whom payment is expected or to whom unused credits have been applied. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
2	Transaction_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_YY Y YMMDD, Open_Accounts_Receivable_YYYYMM DD, AR_Cash_Application_YYYYMMDD_Y Y Y YMMDD, and AR_Adjustments_YYYYMMDD_YYYY MMDD).
3	Transaction_Date	1	DATE		gl-cor:documentDate	The date of the transaction, regardless of the date the invoice is entered. This is the date from which the due date is calculated based on the invoice terms.
4	Transaction_Type	2	TEXT	25	glcor:documentTypeDescription If additional information is needed over the enumerated gl-cor:documentType; see the following enumeration table.	The code value or indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, check, wire transfer, cash, credit memo, invoice, interest-only invoice, and so on). If not provided, defaults to invoice.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	Transaction_Due_Date	1	DATE		gl-cor:maturityDate	The date payment is due from the customer. Not all transactions will have a due date (for example, credit memos). Aging of a receivable is usually calculated based on this date.
6	Balance_Amount	2	NUMERIC		gl-taf:documentRemainingBalance	Remaining balance monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
7	Balance_Amount_Currency	2	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the balance amount. See ISO 4217 coding.
8	Balance_Amount_Reporting	2	NUMERIC		gl-muc:amountTriangulationAmount	Balance monetary amount recorded in the reporting currency.
9	Balance_Reporting_Currency	2	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the balance reporting amount for nonconsolidated reporting. See ISO 4217 coding.
10	Balance_Amount_Local	2	NUMERIC		gl-muc:amountOriginalAmount	Balance monetary amount in local currency.
11	Balance_Local_Currency	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
12	Original_Balance_Amount	1	NUMERIC		gl-cor:amount	Monetary amount for the original balance (original invoice amount) recorded in the functional or group currency.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
13	Original_Balance_Amount_Local	2	NUMERIC		gl-muc:amountOriginalAmount	Monetary amount in the local currency (original invoice amount)
14	Original_Balance_Amount_Reporting	2	NUMERIC		gl-muc:amountTriangulationAmount	Monetary amount recorded in the reporting currency (original invoice amount).
15	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
16	Grouping_Code	2	TEXT	100	gl-bus:batchID	Grouping mechanism for related items in a batch or grouping of invoices, such as the invoice grouping found in certain ERP systems.
NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (TRANSACTION-LEVEL) DATA IS PROVIDED.						
17	Amount_Credit_Debit_Indicator	2	TEXT	1	gl-cor:debitCreditCode	Indicates whether the amount is a credit or debit. "C"=credit; "D"=debit.
18	Amount_Currency	2	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the amount. See ISO 4217 coding.
19	Amount_Reporting_Currency	2	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.
20	Amount_Local_Currency	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	Reference_Number	2	TEXT	100	gl-cor:documentNumber	Identification number for an internally or externally generated transaction (for example, check number, wire transfer number, or original document ID).
22	Reference_Date	2	DATE		gl-cor:documentDate	Date on an externally generated transaction (for example, check date or wire transfer date).
23	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
24	Segment02	2	TEXT	25	See above	See above
25	Segment03	2	TEXT	25	See above	See above
26	Segment04	2	TEXT	25	See above	See above
27	Segment05	2	TEXT	25	See above	See above

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
28	Clearing_Document	2	TEXT	100	gl-cor:documentApplyToNumber	The ID number for the clearing document that links an activity to the transaction to which it is applied.

Additional Comment for XBRL GL

For an open accounts receivable listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Open_Accounts_Receivable_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

2.8 Cash_Received_YYYYMMDD_YYYYMMDD

The Cash_Received_YYYYMMDD_YYYYMMDD file contains all payment transactions (check, wire transfer, cash, and so on) received during the period.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Receipt_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each payment received. This ID may need to be created by concatenating fields (for example, customer and payment number) to uniquely identify each transaction.
2	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "customer"	Identifier of the customer from whom payment is received or to whom credits have been applied. Must match a Customer_Account_ID in the Customer_Listing_YYYYMMDD file.
3	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
4	Receipt_Date	1	DATE		gl-bus:documentReceivedDate	The date the customer is recognized to have made the payment or have had a credit applied.
5	Receipt_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the Receipt_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
6	Receipt_Period	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Receipt_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.
7	Reference_Number	1	TEXT	100	gl-cor:documentNumber	Identification number for an internally or externally generated transaction (for example, check number, wire transfer number, or original document ID).
8	Reference_Date	1	DATE		gl-cor:documentDate	Date on an externally generated transaction (for example, check date or wire transfer date).
9	Amount_Credit_Debit_Indicator	2	TEXT	1	gl-cor:debitCreditCode	Indicates whether the amount is a credit or debit. "C"=credit; "D"=debit.
10	Receipt_Type	1	TEXT	25	gl-cor:documentType = "check" or gl-cor:documentType = "payment-other" with code in gl-bus:paymentMethod	The code value or indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, check, wire transfer, cash, and so on). Must match the Receipt_Type in the Receipt_Type_Listing_YYYYMMDD file.
11	Receipt_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
12	Receipt_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the receipt amount. See ISO 4217 coding.
13	Receipt_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
14	Receipt_Amount_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the receipt amount for nonconsolidated reporting. See ISO 4217 coding.
15	Receipt_Amount_Local	1	NUMERIC		"gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
16	Receipt_Amount_Local_Currency	1	TEXT	3	gl-cor:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
17	Posting_Status	2	TEXT	20	gl-cor:postingStatus enumerations or gl-cor:postingStatus of "other" with gl-cor:postingStatusDescription	Status of the transaction's posting to the GL (for example, "Posted," "Not Posted").
18	GL_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
19	GL_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
20	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	Entered_Date	2	DATE		gl-cor:enteredDate	Date this transaction was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the CheckWire_Date or date of the transaction itself.
22	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
23	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_listing file) for person who approved customer master additions or changes.
24	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
25	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
26	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
27	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
28	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
30	Segment02	2	TEXT	25	See above	See above
31	Segment03	2	TEXT	25	See above	See above
32	Segment04	2	TEXT	25	See above	See above
33	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For a cash received listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Cash_Received_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

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2.9 AR_Cash_Application_YYYYMMDD_YYYYMMDD

The AR_Cash_Application_YYYYMMDD_YYYYMMDD file contains all cash receipts applied during the period under review.

The file will have one record for each application of cash from a receipt to each invoice. For example, if a cash receipt was applied to three invoices, there will be three records for that receipt, one for each of the invoices to which the cash was applied.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	AR_Application_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each transaction. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction.
2	AR_Application_Date	1	DATE		gl-cor:documentDate	The date of the cash application transaction, regardless of the date the transaction is entered.
3	AR_Application_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the AR_Application_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year-end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).
4	AR_Application_Period	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the AR_Application_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "customer"	Identifier of the customer from whom payment is expected or to whom unused credits have been applied. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.
6	Receipt_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "check"*	Unique identifier of the transaction in the Cash_Received_YYYYMMDD_YYYYMMDD file for which some or all of the cash received is being applied to the customer's accounts payable.
7	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "invoice"*	<p>Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_YYYYMMDD, Open_Accounts_Receivable_YYYYMMDD, AR_Cash_Application_YYYYMMDD_YYYYMMDD, and AR_Adjustments_YYYYMMDD_YYYYMMDD).</p> <p>Leave blank if cash application is at customer (not invoice) level.</p>

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
8	Business_Unit_Code	1	TEXT	50	gl-organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
9	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.
10	Entered_Date	2	DATE		gl-cor:enteredDate	Date this transaction was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the CheckWire_Date or date of the transaction itself.
11	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
12	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved customer master additions or changes.
13	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
14	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
15	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
16	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
17	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
18	AR_Application_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
19	Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the AR activity amount. See ISO 4217 coding.
20	AR_Application_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
21	Amount_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.
22	AR_Application_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
23	Amount_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
24	GL_Line_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
25	GL_Line_Credit_Account_Number	2	TEXT	100	gl-cor:mainAccountID with gl-cor:mainAccountPurposeDescription gl-cor:accountMainID with gl-cor:accountPurposeDescription n = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
26	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
27	Segment02	2	TEXT	25	See above	See above
28	Segment03	2	TEXT	25	See above	See above
29	Segment04	2	TEXT	25	See above	See above
30	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For an AR cash application listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AR_Cash_Application_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As cash applications often reflect multiple invoices and invoices may cross shipments and orders, association of each payment allocation line will appear as an independent entryDetail to differentiate between allocations and underlying originating documents.

2.10 AR_Adjustments_YYYYMMDD_YYYYMMDD

The AR_Adjustments_YYYYMMDD_YYYYMMDD file contains all adjustments (for example, write-offs, credit memos, and other adjustments) recorded against the invoice and impacting the invoice balance during the period. It does not include the application of cash received (which is contained in the table AR_Cash_Application_YYYYMMDD).

The file will have one record for each adjustment to each invoice. For example, if an adjustment transaction impacted three invoices, there will be three records for that adjustment—one for each of the invoices impacted by the adjustment

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Adjustment_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for the adjustment of record. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction.
2	Adjustment_Type	1	TEXT	25	gl-cor:documentType using provided enumerations or gl-cor:documentType = {other} and and gl-bus:paymentMethod with codes from AR_Adjustment_Type_Listing_YYYYMMDD	The code value or indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, credit memo, debit memo, finance charge, other adjustments, and so on). See 1.9 AR_Adjustment_Type_Listing_YYYYMMDD.
3	Adjustment_Document_Number	1	TEXT	100	gl-cor:documentNumber	The identification number on an internally generated adjustment document (for example, credit memo).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
4	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumer with gl-taf:originatingDocumentType = "invoice"	<p>Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_YY Y YMMDD, Open_Accounts_Receivable_YYYYMM DD, AR_Cash_Application_YYYYMMDD_Y Y Y YMMDD, and AR_Adjustments_YYYYMMDD_YYYY MMDD).</p> <p>Leave blank if adjustment is at customer (not invoice) level.</p>
5	Adjustment_Date	1	DATE		gl-cor:postingDate	The date of the transaction, regardless of the date the transaction is entered.
6	Adjustment_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	Fiscal year in which the Adjustment_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).
7	Adjustment_Period	1	TEXT	10	gl-bus:postingCode	<p>Fiscal period in which the Adjustment_Date occurs.</p> <p>Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.</p>

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
8	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
9	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "customer"	Identifier of the customer from whom payment is expected or to whom unused credits have been applied. Must match a Customer_Account_ID in the Customer_Master_Listing_YYYYMMDD file.
10	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.
11	Entered_Date	1	DATE		gl-cor:enteredDate	Date the transaction was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the date of the adjustment itself.
12	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
13	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved customer master additions or changes.
14	Approved_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
15	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
16	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
17	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
18	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED						
19	Adjustment_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
20	Adjustment_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the adjustment amount. See ISO 4217 coding.
21	Adjustment_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
22	Adjustment_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
23	Adjustment_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
24	Adjustment_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
25	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
26	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
27	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
28	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
29	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
30	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).
31	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
32	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
33	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
34	GL_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
35	GL_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
36	GL_Tax1_Debit_Account_Number	1	TEXT	100	XBRL GL does not have fields explicitly associating GL accounts to tax, although it does permit specification of accounts as tax accounts (gl-cor:accountPurposeCode); it associates tax detail in the gl-cor:taxes structure with specific accounts by including them within the same gl-cor:entryDetail if the gl-cor:amount is the same, or within the same gl-cor:entryHeader if amounts differ. As with the previously mentioned GL lines, the account numbers would be mapped to gl-cor:mainAccountID be mapped to gl-cor:accountMainID D.	GL account number on which the debit side of the Tax1 transaction has been posted.
37	GL_Tax1_Credit_Account_Number	1	TEXT	100	Same as above.	GL account number on which the credit side of the Tax1 transaction has been posted.
38	GL_Tax2_Debit_Account_Number	1	TEXT	100	Same as above.	GL account number on which the debit side of the Tax2 transaction has been posted.
39	GL_Tax2_Credit_Account_Number	1	TEXT	100	Same as above.	GL account number on which the credit side of the Tax2 transaction has been posted.
40	GL_Tax3_Debit_Account_Number	1	TEXT	100	Same as above.	GL account number on which the debit side of the Tax3 transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
41	GL_Tax3_Credit_Account_Number	1	TEXT	100	Same as above.	GL account number on which the credit side of the Tax3 transaction has been posted.
42	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
43	Segment02	2	TEXT	25	See above	See above
44	Segment03	2	TEXT	25	See above	See above
45	Segment04	2	TEXT	25	See above	See above
46	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For an AR adjustments listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AR_Adjustments_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As adjustments may reflect multiple underlying originating documents, association of each adjustment will appear as an independent entryDetail to differentiate between adjustments and underlying originating documents.

2.11 AR_Adjustment_Lines_YYYYMMDD_YYYYMMDD

The AR_Adjustment_Lines_YYYYMMDD_YYYYMMDD file contains line item details for the invoices included in the file AR_Adjustments_YYYYMMDD_YYYYMMDD. This file is optional, but it is preferred unless the quantity of data is unmanageable.

The file will have one record for each invoice line item impacted by each adjustment.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Adjustment_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for the adjustment of record. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction.
2	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumer with gl-taf:originatingDocumentType = "invoice"	<p>Unique identifier for each invoice. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each transaction. The same ID must be used for all tables with invoice data (Invoices_Generated_YYYYMMDD_Y YYYYMMDD, Open_Accounts_Receivable_YYYYM MDD, AR_Cash_Application_YYYYMMDD_ YYYYMMDD, and AR_Adjustments_YYYYMMDD_YYYY MMDD).</p> <p>Leave blank if cash application is at customer (not invoice) level.</p>

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
3	Invoice_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Line item number of the originating invoice to which the adjustment applies. Leave blank if cash application is at customer (not invoice) level.
4	Adjustment_Line_Amount	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions should be recorded in a single currency.
5	Adjustment_Line_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the adjustment amount. See ISO 4217 coding.
6	Adjustment_Line_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
7	Adjustment_Line_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.
8	Adjustment_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
9	Adjustment_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
10	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
11	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
12	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
13	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
14	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
15	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
16	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
17	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
18	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
19	GL_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription mainAccountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
20	GL_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	GL_Tax1_Debit_Account_Number	1	TEXT	100	XBRL GL does not have fields explicitly associating GL accounts to tax, although it does permit specification of accounts as tax accounts (gl-cor:accountPurposeCode); it associates tax detail in the gl-cor:taxes structure with specific accounts by including them within the same gl-cor:entryDetail if the gl-cor:amount is the same, or within the same gl-cor:entryHeader if amounts differ. As with the previous GL lines, the account numbers would be mapped to gl-cor:accountMainID.	GL account number on which the debit side of the Tax1 transaction has been posted.
22	GL_Tax1_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax1 transaction has been posted.
23	GL_Tax2_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax2 transaction has been posted.
24	GL_Tax2_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax2 transaction has been posted.
25	GL_Tax3_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax3 transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
26	GL_Tax3_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax3 transaction has been posted.
28	Segment01	2	TEXT	25	gl-cor:accountSubID with associated gl-cor:accountSubType (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
29	Segment02	2	TEXT	25	See above	See above
30	Segment03	2	TEXT	25	See above	See above
31	Segment04	2	TEXT	25	See above	See above
32	Segment05	2	TEXT	25	See above	See above

Additional Comment for XBRL GL

For an AR adjustments listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AR_Adjustment_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

* As adjustments may reflect multiple underlying originating documents, association of each adjustment line will appear as an independent entryDetail to differentiate between adjustments and underlying originating documents.

2.12 Receipt_Type_Listing_YYYYMMDD

The Receipt_Type_Listing_YYYYMMDD file contains detailed descriptions of Receipt_Type codes.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Receipt_Type	1	TEXT	25	gl-bus:paymentMethod	The code value or indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer.
2	Receipt_Type_Description	1	TEXT	100	gl-cor:documentTypeDescription	The description of the code value indicating the type of transaction (for example, check, wire transfer, cash and so on).

Additional Comment for XBRL GL

XBRL GL uses enumerated values for the gl-cor:documentType to differentiate between different types of trade documents and related purposes. The difference between the entries in the Receipt_Type_Listing_YYYYMMDD and AR_Adjustment_Type_Listing will be by including gl-cor:documentType to indicate the type of receipt (for example, check, payment-other) for Receipt_Type_Listing_YYYYMMDD and the type of adjustment (for example, debit-memo, credit-memo, finance-charge, manual-adjustment) for the AR_Adjustment_Type_Listing_YYYYMMDD.

The enumerations most widely used in order-to-cash include

check
debit-memo
credit-memo
finance-charge
invoice
order-customer
payment-other
reminder
tegata
shipment
receipt
manual-adjustment
other

For a receipt type listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Receipt_Type_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

2.13 AR_Adjustment_Type_Listing_YYYYMMDD

The AR_Adjustment_Type_Listing_YYYYMMDD file contains detailed descriptions of AR_Adjustment_Type codes.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	AR_Adjustment_Type	1	TEXT	25	gl-bus:paymentMethod	The code value or indicator of the type of adjustment.
2	AR_Adjustment_Type_Description	1	TEXT	100	gl-cor:documentTypeDescription	The description of the code value indicating the type of transaction (for example, credit memo, debit memo, finance charge, other adjustments and so on).

Additional Comment for XBRL GL

XBRL GL uses enumerated values for the gl-cor:documentType to differentiate between different types of trade documents and related purposes. The difference between the entries in the Receipt_Type_Listing_YYYYMMDD and AR_Adjustment_Type_Listing will be by including gl-cor:documentType to indicate the type of receipt (for example, check, payment-other) for Receipt_Type_Listing_YYYYMMDD and the type of adjustment (for example, debit-memo, credit-emo, finance-charge, manual-adjustment) for the AR_Adjustment_Type_Listing_YYYYMMDD.

The enumerations most widely used in order-to-cash include

check
debit-memo
credit-memo
finance-charge
invoice
order-customer
payment-other
reminder
tegata
shipment
receipt
manual-adjustment
other

For an AR adjustment type listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AR_Adjustment_Type_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

2.14 Customer_Master_YYYYMMDD

The Customer_Master_YYYYMMDD file may be requested to be generated more than once for the period under review to accommodate changes occurring during the period under review. The date the file is generated is recorded as part of the file name.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Customer_Account_ID	1	TEXT	100	gl-cor:identifierCode for internal # with gl-cor:identifierType = "customer"	Identifier of the customer from whom payment is expected or to whom unused credits have been applied.
2	Customer_Account_Name	1	TEXT	100	gl-cor:identifierDescription	The name of the customer.
3	Customer_Group	2	TEXT	100	gl-cor:identifierCategory	If the organization segments customers into groups, the group to which this customer is assigned.
4	Customer_Physical_Street_Address1	1	TEXT	100	gl-bus:identifierStreet (*) with gl-bus:identifierAddressPurpose = "physical"	The physical street address line 1 of the customer.
5	Customer_Physical_Street_Address2	1	TEXT	100	gl-bus:identifierAddressStreet2*	The physical street address line 2 of the customer.
6	Customer_Physical_City	1	TEXT	100	gl-bus:identifierCity*	The physical city where the customer is located.
7	Customer_Physical_State_Province	1	TEXT	6	gl-bus:identifierStateOrProvince*	The physical state or province where the customer is located. Recommend ISO 3166-2.
8	Customer_Physical_ZipPostalCode	1	TEXT	20	gl-bus:identifierZipOrPostalCode*	The zip code of the city where the customer is physically located.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
9	Customer_Physical_Country	1	TEXT	3	gl-bus:identifierCountry*	The country code where the customer is physically located. Recommend ISO 3166-1 Alpha 2 or ISO 3166-1 Alpha 3 format (XX or XXX).
10	Customer_TIN	1	TEXT	100	gl-cor:identifierAuthorityCode for tax #	The customer's tax identification number.
11	Customer_Billing_Address1	1	TEXT	100	gl-bus:identifierStreet (**) with gl-bus:identifierAddressPurpose = "billing"	The billing address line 1 of the customer.
12	Customer_Billing_Address2	1	TEXT	100	gl-bus:identifierAddressStreet2**	The billing address line 2 of the customer.
13	Customer_Billing_City	1	TEXT	100	gl-bus:identifierCity**	The billing city of the customer.
14	Customer_Billing_State_Province	1	TEXT	6	gl-bus:identifierStateOrProvince**	The billing state or province of the customer. Recommend ISO 3166-2.
15	Customer_Billing_ZipPostalCode	1	TEXT	20	gl-bus:identifierZipOrPostalCode**	The billing zip code of the customer's city.
16	Customer_Billing_Country	1	TEXT	3	gl-bus:identifierCountry**	The billing country code of the customer. Recommend ISO 3166-1 Alpha 2 or ISO 3166-1 Alpha 3 format (XX or XXX).
17	Active_Date	2	DATE		XBRL GL uses gl-cor:identifierActive to note that the customer is currently active or inactive. gl-cor:dateAcknowledged	Date the customer declared active.
18	Inactive_Date	2	DATE		gl-cor:confirmedDate	Date the customer was declared inactive.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
19	Transaction_Credit_Limit	2	NUMERIC		gl-muc:amountRestatedAmount	The per invoice credit limit established for this customer.
20	Overall_Credit_Limit	2	NUMERIC		gl-cor:amount	The credit limit for this customer's total outstanding balance.
21	Terms_Discount_Percentage	2	NUMERIC		gl-cor:terms	The discount percentage the customer may take if an invoice is paid before a certain number of days. In the flat file, terms are represented as digits to one decimal place (for example, 10% would be represented as 10.0). In extensible business reporting language global ledger taxonomy framework (XBRL GL), the three fields Terms_Discount_Percentage, Terms_Discount_Days and Terms_Due_Days would be entered in the form "xx.x% dd Net dd," such as 2% 10 Net 30 for 2% discount if paid within 10 days, with the net due in 30 days.
22	Terms_Discount_Days	2	NUMERIC		See description for field # 8	The number of days from the invoice date the customer has to take advantage of discounted terms. Terms are represented as digits with no decimal places (for example, nnn).
23	Terms_Due_Days	2	NUMERIC		See description for field # 8; explicit in gl-cor:maturityDate	The number of days allowed to meet the obligation before an invoice becomes overdue.
24	Entered_By	1	TEXT	100	gl-cor:enteredBy	User_ID (from User_Listing file) for person who created the record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
25	Entered_Date	2	DATE		gl-cor:enteredDate	Date the order was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible.
26	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
27	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved customer master additions or changes.
28	Approved_Date	2	DATE		gl-cor:confirmedDate	Date the customer master additions or changes were approved.
29	Approved_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:confirmedDate, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
30	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
31	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the customer record was last modified.
32	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
33	PrimaryContact_Name	2	TEXT	100	gl-cor:identifierContactAttentionLine	Name of the primary contact at the customer.
34	PrimaryContact_Phone	2	NUMERIC		gl-cor:identifierContactPhoneNumber	Phone number of the primary contact at the customer.
35	PrimaryContact_Email	2	TEXT	100	gl-cor:identifierContactEmailAddress	Email address of the primary contact at the customer.

Additional Comment for XBRL GL

For a customer listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "account"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Customer_Master_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

3.0 O2C Standard Data Profiling Report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. Validation should be performed for each period for which the data is requested. The data validation should include the following:

Test	Description
Date and Control Totals	
Required files	Confirm all requested files and data fields have been provided.
Date ranges	Minimum and maximum dates for the following dates: <ul style="list-style-type: none"> • Sales_Orders_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – Sales_Order_Date – Entered_Date • Shipments_Made_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – Transaction_Date – Entered_Date • Invoices_Generated_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – Invoice_Date – Invoice_Due_Date – Entered_Date • Open_Accounts_Receivable_YYYYMMDD <ul style="list-style-type: none"> – Invoice_Date – Invoice_Due_Date • AR_Cash_Application_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – AR_Activity_Date – Entered_Date • Cash_Received_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – Receipt_Date – Entered_Date • AR_Adjustments_YYYYMMDD_YYYYMMDD <ul style="list-style-type: none"> – Adjustment_Date – Entered_Date • Customer_Master_Listing_YYYYMMDD <ul style="list-style-type: none"> – Entered_Date
Control totals	Record count and total sum of amount fields for the following: <ul style="list-style-type: none"> • Sales_Orders_YYYYMMDD_YYYYMMDD • Shipments_Made_YYYYMMDD_YYYYMMDD • Invoices_Generated_YYYYMMDD_YYYYMMDD • Open_Accounts_Receivable_YYYYMMDD • AR_Cash_Application_YYYYMMDD_YYYYMMDD • Cash_Received_YYYYMMDD_YYYYMMDD • AR_Adjustments_YYYYMMDD_YYYYMMDD

Data Review

Missing data	Number of missing or blank values listed by field.
Invalid data	Count of records by field that do not comply with field format requirements (for example, date or time fields not compliant with date or time format, numeric fields not including two decimal places, and so on).

4.0 O2C Questionnaire

The following information is integral to the understanding and use of the company's IT data. A company's financial management, in consultation with its IT personnel, should address each of the items each time the data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing this data standard, an evaluation should be made of the reliability of the system data through the use of controls and segregation of duties testing, which are not covered by this questionnaire.

O2C

Consider the following questions:

1. Which data are provided at the line-item level (for example, by sales order line item, by invoice line item, by shipment document line item) or at a more aggregate level (for example, by sales order, by invoice, by shipment)?
2. Which level 1 and level 2 data fields are not provided?
3. Are accounts receivables tracked by customer invoice or in aggregate for the customer?
4. How are partial payments processed? Is the original invoice retained in the subledger with a remaining balance due when a partial payment is processed? Or is a new invoice raised with the remaining balance recorded at the time of partial payment? If new invoices are created, how are those identified in the system?
5. If a new invoice is generated due to the partial payment of the original invoice, is the original due date retained, or is a new due date generated for the new invoice?
6. How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?
7. How are transactions with related parties identified (for example, transactions with wholly or partially owned subsidiaries)?
8. What is the organizational policy to maintaining invoices in the open item table once the balance is paid off?
9. What is the policy for cash application? Is cash applied only to specific documents, to oldest balances, to customer account?
10. How do you differentiate non-customer receivables from customer receivables?

User and Business Unit Administration

Consider the following questions:

1. Are transaction approvals or transaction changes captured within the system?
2. Who are the authorized users who can create, modify, and approve changes to access file tables and master file tables?
3. What is the process for accepting returns and issuing credits?
4. How does the system prevent the reuse or manual override of transaction numbers?
5. Are all transaction time fields normalized to a single time zone? If so, what is that time zone?