AICPA Financial Reporting Center

Audit Data Standards

Inventory Subledger Standard

As of March 2017

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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. Standards are needed to address the ongoing challenge that management as well as internal and external auditors face in the efficient exchange of a company's[1] data. This process is complicated because 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 the data. Both large and small, as well as public and private, companies 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 will make the data usable for external auditors to perform enhanced data analysis.

These standards represent leading practices of which well-designed accounting and financial reporting systems are capable of adhering.

This publication addresses the inventory 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 though 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.

These standards provide some degree of flexibility because there is recognition of the value of uniformity, and the benefits of individual adaptation, particularly for companies of varying sizes and industry characteristics. The 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

[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.

major IT system conversion is undertaken or the producers and consumers of the standardized data mutually agree on an expansion, or both.

The ADS 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 ADS.

Companies implementing the ADS should first contact their enterprise resource planning, or 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/AuditDataAnalytics.

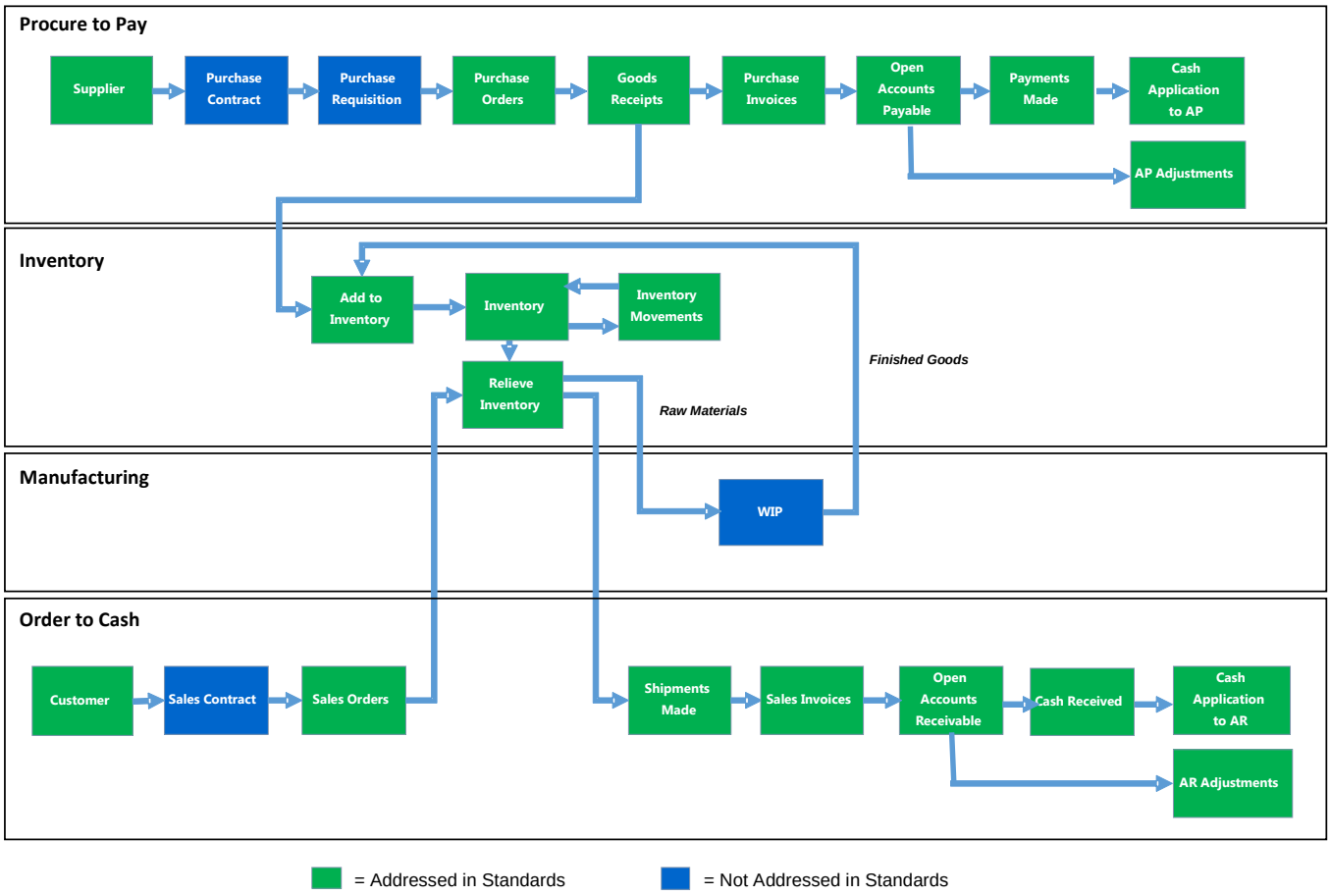
1. Inventory Subledger Standard

This publication addresses the basic inventory process (please note that production and manufacturing will be addressed in future specifications).

The Inventory Subledger ADS is intended to accommodate basic analysis of the inventory process. 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.

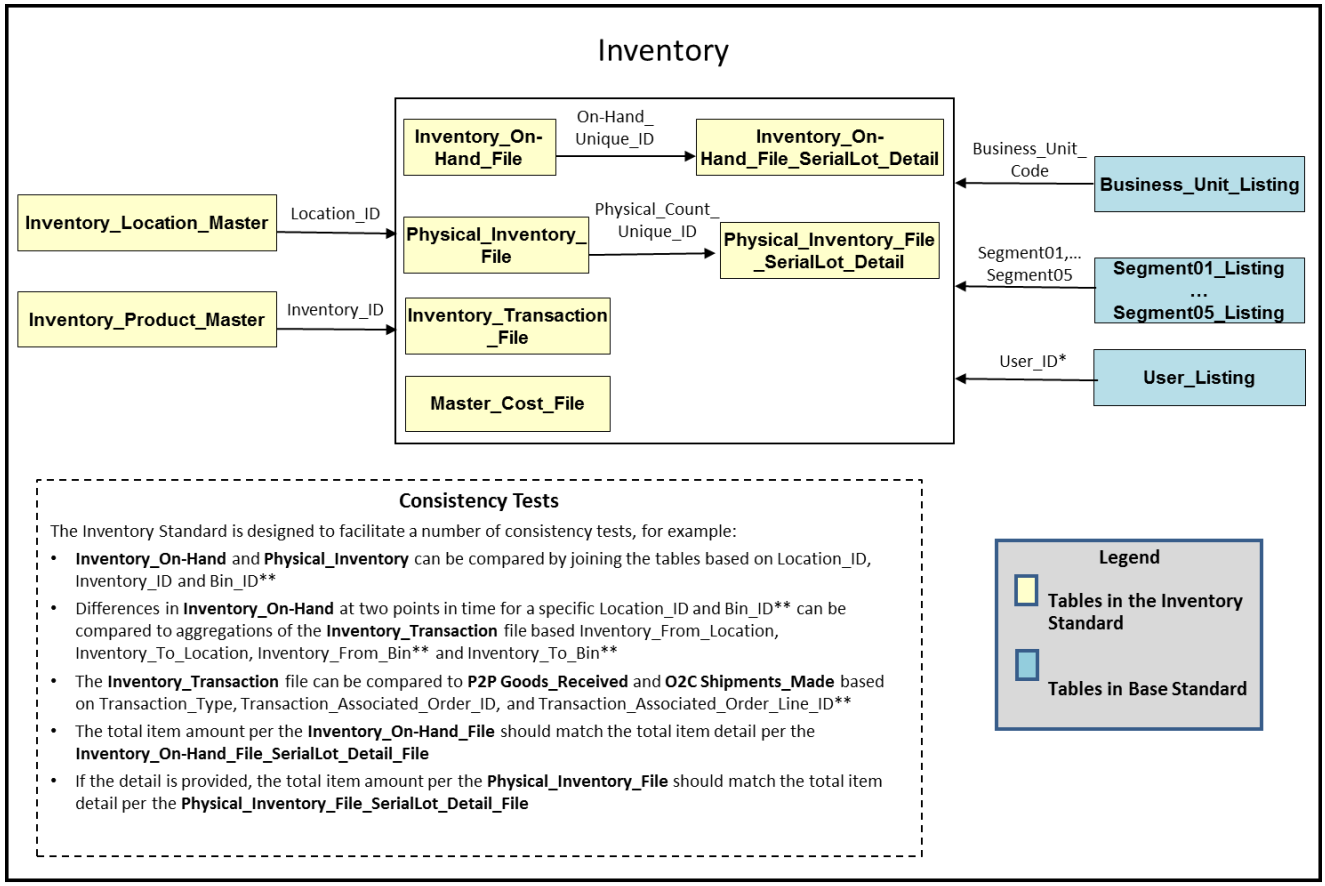
Inventory is one of several business processes related to the supply chain. Figure 1 summarizes a supply chain process flow and indicates which elements of the supply chain are addressed in this Inventory Subledger ADS and the related order-to-cash (O2C) ADS and procure-to-pay (P2P) ADS.

Figure 1: Elements of the Supply Chain Addressed by ADS



The Inventory Subledger 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 Inventory Subledger Standard. It is important to note that the Inventory Subledger Standard should be used in conjunction with the Audit Data Standard – Base Standard document, which is located on the AICPA's website.

Figure 2: Data Relationships Among Tables in the Inventory Subledger Audit Data Standard



** The User_Listing table can be joined to three fields, all of which contain a user ID – Entered_by, Approved_By , Last_Modified_By*
*** Optional field in the Inventory Standard*

The "level" column for data fields within each table of the Inventory Subledger 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 by IT or management.

The following subsections detail the Inventory Subledger ADS:

2.0 Inventory Standardized Data[2]

2.1 Inventory_Location_Master_File_YYYYMMDD

2.2 Inventory_Product_Master_File_YYYYMMDD

2.3 Inventory_On-Hand_File_File__YYYYMMDD

2.4 Inventory_On_Hand_File_SerialLot_Detail_YYYYMMDD

2.5 Inventory_Transaction_File_YYYYMMDD-YYYYMMDD

2.6 Physical_Inventory_File_YYYYMMDD

2.7 Physical_Inventory_File_SerialLot_Detail_YYYYMMDD

2.8 Material_Cost_File_YYYYMMDD

[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 Inventory_Location_Master_File_YYYYMMDD

A generic location file, used primarily to indicate warehouse locations, manufacturing locations, and other locations where inventory may be tracked and located. Used generically to formalize organizational locations (which may be given distinct tax IDs by regulators), can include detail for location, warehouse, bin, or other physical and logical locations.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Location_ID	1	TEXT	75	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Location_ID's XBRL GL concepts to tie back.	Unique identifier for organizations. May require a concatenation of items such as Business_Unit_Code and Location_Code
3	Location_Code	1	TEXT	25	gl-bus:organizationAddressLocationIdentifier	Code used to identify inventory location at local, rather than organizational, level
4	Location_Description	1	TEXT	100	gl-bus:organizationAddressDescription	Textual description of location identified by Location_Code
5	Location_Street	1	TEXT	100	gl-bus:organizationAddressStreet	Street address or other local identifier of location of

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						organization at level below City. May encompass additional information such as floor number
6	Location_City	1	TEXT	100	gl-bus:organizationAddressCity	City where location is found
7	Location_State_Province	1	TEXT	100	gl-bus:organizationAddressStateOrProvince	Major region where location is found. Recommend ISO 3166-2 for naming and coding conventions
8	Location_Country	1	TEXT	100	gl-bus:organizationAddressCountry	Country where location is found. Recommend ISO 3166-1 Alpha-2 or ISO 3166-1 Alpha 3 format (XX or XXX)
9	Location_Zip_PostalCode	1	TEXT	25	gl-bus:organizationAddressZipOrPostalCode	Zip or postal code of location
10	Location_Active_Flag	1	BOOLEAN	5	gl-bus:organizationAddressActive	Y (Active) or N (Inactive); this indicates whether this location can be referenced in future records.
11	Location_Type	1	TEXT	12	gl-bus:organizationAddressPurpose	Freeform description of purpose for location, such as Warehouse, Manufacturing floor, Shipping, Brokerage

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
12	Location_Parent	2	TEXT	25	Concatenate with content in gl-bus:organizationAddressDescription using a pipe (|) separator using syntax **P:** gl-bus:organizationAddressLocationIdentifier	Parent or containing organization for this reporting (sub)unit, where applicable; must be valid entry of Location_Code from this file.
13	Location_Longitude	2	NUMERIC		gh-ehm:geospatialCoordinate Enter a relevant location for this item. Format can be either: • Degrees, minutes, and seconds (DMS): 41°24'12.2"N 2°10'26.5"E • Degrees and decimal minutes (DMM): 41 24.2028, 2 10.4418 or • Decimal degrees (DD): 41.40338, 2.17403	Geospatial coordinates using decimal rather than degree format. For example, if the facility is located at 40°45'31.7"N 73°58'56.1"W, then 40°45'31.7"N would be entered as 40.758812.
14	Location_Latitude	2	NUMERIC		See above: integrated into one field in XBRL GL.	Geospatial coordinates using decimal rather than degree format. Using the above example, 73°58'56.1"W would be entered as -73.982250.
15	Third_Party_Facility	2	TEXT	25	gl-bus:amountMemo = “true”	Used to identify inventory that is held at a third party (non-owned) location (use “true” if

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						the items are held at a third party location, or “false” (or do not provide) if not held at a third party location.
16	Segment01	2	TEXT	25	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. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType.	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
17	Segment02	2	TEXT	25	See above	Same as above
18	Segment03	2	TEXT	25	See above	Same as above
19	Segment04	2	TEXT	25	See above	Same as above
20	Segment05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For an inventory location master file, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “master_file”	Explicitly defines this as a master file, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Inventory_Location_Master_File_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 Inventory_Product_Master_File_YYYYMMDD

Captures basic attributes of inventory items and other tracked items through the purchase, use, and sales process.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Inventory_Product_ID	1	TEXT	75	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Inventory_Item_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Unique identifier; may require a concatenation, such as Business_Unit_Code + Inventory_Item_Code
3	Default_Inventory_Method	2	TEXT	25	gl-ehm:costingMethodCode (enumerated) with values like LIFO, FIFO, tax _basis, book_basis and gl-ehm:costingMethodDescription (freeform)	Description of costing practice, such as LIFO, FIFO, Average, Standard, and specific identification
4	Preferred_Vendor	2	TEXT	100	gl-cor:identifierCode for internal # with gl-cor:identifierType = "vendor"	Preferred vendor: Vendor whom the organization has designated as the first choice from whom to procure this item, for contractual or practical reasons, which may include historical reliability and quality, advantageous terms including delivery or pricing, specific customer request, or other terms, conditions, or reasons.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						Must match an existing Supplier_Account_ID from Supplier_Listing_YYYYMMDD.
5	Inventory_Item_Code	1	TEXT	25	gl-bus:measurableID where gl-bus:measurableCode = "IN"	An Internal ID at the local level for tracking this item
6	Inventory_Description	1	TEXT	100	gl-bus:measurableDescription	Description of item
7	Inventory_Bar_Code	2	TEXT	25	gl-bus:measurableIDOther	UPC or other external identifier, such as the product code from a primary vendor
8	Product_Group_01	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #1, for example: Tires or Accessories
9	Product_Group_02	2	TEXT	25	Add as subcategory to gl-bus:measurableCategory using pipe (|) delimiter.	Product descriptor #2, for example: Brand
10	Inventory_Class	1	TEXT	25	gl-ehm:measurableClassID (enumerated) to include codes from Inv and PPE (for example, raw material, WIP, finished goods, land, building, F&, etc.), gl-ehm:measurableClassDescription (freeform)	There are a number of ways to classify inventory and inventoried supplies and components. One such categorization is common to a Balance Sheet/Disclosure breakout that provides insights into the realization of its economic value through the production cycle (raw materials, work in process, assemblies, finished goods), items purchased directly for resale, and inventoried supplies for maintenance, repair or operating purposes. While the client and auditor can agree on classifications used, the use of the following suggested entries can provide an automated

<table>
<tr><th>Field #</th><th>Field Name</th><th>Level</th><th colspan="2">Flat File Data</th><th>XBRL GL Taxonomy Element</th><th>Comment</th></tr>
<tr><th></th><th></th><th></th><th>Data Type</th><th>Length</th><th></th><th></th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>understanding of the realization of economic value:

<table><tr><th>Class</th><th>Description</th></tr><tr><td>Assembly</td><td>Assemblies</td></tr><tr><td>Finished_Goods</td><td>Finished Goods inventory</td></tr><tr><td>Purchased_for_Resale</td><td>Inventory purchased for resale</td></tr><tr><td>Raw_Materials</td><td>Raw material inventory</td></tr><tr><td>Supplies</td><td>Supplies</td></tr><tr><td>Work_In_Process</td><td>Work in Process inventory</td></tr></table></td></tr>
</table>

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
11	Serial_Number	2	BOOLEAN	5	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For **serial** only, select "serial" from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot tracked, use "other" from gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	Tracked by serial number. true or false
12	Lot_Number	2	BOOLEAN	5	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For **lot** only, select "lot" from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot tracked, use "other" from gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	Tracked by lot number. true or false
13	Default_Stocking_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure with gl-bus:Qualifier = "stocking"	The unit of measure that stock is normally increased

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
14	General_Ledger_Asset_Account	2	TEXT	100	Associate with *account* structure (first) where account content is stored in gl-cor:accountMainID and identified as *asset* using gl-cor:mainAccountType	GL account number on which the Balance Sheet amount is recognized. For example, identifier for the Raw Materials account
15	General_Ledger_Cost_Account	2	TEXT	100	Associate with *account* structure (second) where account content is stored in gl-cor:accountMainID and identified as *expense* using gl-cor:mainAccountType	GL account number on which the Income Statement amount is recognized. For example, identifier for the Cost of Sales account
16	Segment01	2	TEXT	25	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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
17	Segment02	2	TEXT	25	See above	Same as above
18	Segment03	2	TEXT	25	See above	Same as above
19	Segment04	2	TEXT	25	See above	Same as above
20	Segment05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For an inventory product master file, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “master_file”	Explicitly defines this as a master file, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Inventory_Product_Master_File_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 Inventory_On-Hand_File_YYYYMMDD

Captures the on-hand inventory quantities of items by location and amounts as of the specified date.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Unique_ID	1	TEXT	75	For XBRL GL, this isn't a single field; use the individual fields (1, 3, 4) XBRL GL concepts to tie back (need to consider interrelationships with other files) and use XML's id and idref to create the physical link from detail to summary structures.	Unique code; may be a concatenation of Business_Unit_Code, Inventory_Identifier and Location_ID
3	Inventory_Product_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Inventory_Item_Code's XBRL GL concepts to tie back	Must be valid entry in Inventory_Product_Master_File_YYYYMMDD
4	Location_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Location_ID's XBRL GL concepts to tie back (need to	Must be valid entry in Inventory_Location_File_YYYYMMDD

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					consider interrelationships with other files)	
5	Inventory_Held_For_Vendors	2	BOOLEAN	5	gl-bus:measurableCodeDescription = “vendor”	Used to identify inventory that is physically present, but held for vendors. true or false
6	Inventory_Held_For Customers	2	BOOLEAN	5	gl-bus:measurableCodeDescription = “customer”	Used to identify inventory that is physically present, but held for customers. true or false
7	Inventory_Held_For_Others	2	BOOLEAN	5	gl-bus:measurableCodeDescription = “other”	Used to identify inventory that is physically present, that is held for others besides customers or vendors. true or false
8	Obsolete_or_Damaged_Inventory	2	TEXT	25	gl-cor:postingStatusDescription = “slow moving”, “damaged” or “obsolete”	To assist in identifying inventory quantities that are slow moving, damaged or obsolete. Enter “slow moving” “damaged” or “obsolete”.
9	Bin_ID	2	TEXT	25	Use ID and location from location file … gl-bus:organizationAddressLocationIdentifier	Optional identifier of sub-location: Code used in system
10	Bin_Location	2	TEXT	50	gl-bus:organizationAddressDescription	Optional identifier of sub-location: Description of bin location used in system
11	Quantity	1	NUMERIC		gl-bus_measurableQuantity	Count as expressed in Inventory_Stocking_UOM
12	Inventory_Purchasing_UOM	2	TEXT	25	gl-bus:measurableUnitOfMeasu	Primary unit of measure how goods enter the organization

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					re with gl-bus:measurableQualifier = “purchasing”	
13	Inventory_Stocking_UOM	1	TEXT	25	gl-bus:measurableUnitOfMeasure with gl-bus:measurableQualifier = “stocking”	Unit of measure used associated with the quantity used for stocking inventory
14	Inventory_Selling_UOM	2	TEXT	25	gl-bus:measurableUnitOfMeasure with gl-bus:measurableQualifier = “selling”	Primary unit of measure of how goods leave the organization through sales
15	Inventory_Cost_Method	1	TEXT	25	gl-ehm:costingMethodCode	Description of costing practice, such as LIFO, FIFO, Average, Standard, and specific identification
15.5	Inventory_Cost	1	NUMERIC		gl-bus:measurableCostPerUnit	Cost per unit using the method found in field Inventory_Cost_Method
16	Standard_Cost	2	NUMERIC		gl-bus_measurableCostPerUnit with gl-bus:measurableQualifier = “standard”	If maintained, the standard cost per unit
17	Average_Cost	2	NUMERIC		gl-bus_measurableCostPerUnit with gl-	If maintained, the average cost per unit

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					bus:measurableQualifier = “average”	
18	Specific_Cost	2	NUMERIC		gl-bus_measurableCostPerUnit with gl-bus:measurableQualifier = “specific”	If maintained, the specific cost per unit
19	Quantity_On_Hand_System	1	NUMERIC		gl-bus:measurableQuantity	Either quantity on hand at last physical count per system, or calculated quantity on hand.
20	Quantity_On_Hand_Physical_Count	2	NUMERIC		XBRL GL supports physical counts by using gl-cor:documentType = other and gl-cor:documentTypeDescription = physical_count and putting counts in gl-bus:measurableQuantity rather than providing in the local file. The physical count at a last date is not relevant to the current count of the system.	Quantity on hand at last physical count per physical count
21	Last_Count_Date	2	DATE		See above: gl-cor:documentDate associated with above.	Date of last physical count
22	Inventory_List_Price	2	NUMERIC		gl-bus_measurableCostPerUnit with gl-	List or suggested retail price

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					bus:measurableQualifier = “standard_price”	
23	Inventory_Purchase_Year_To_Date	2	NUMERIC		gl-bus:measurableQuantity with gl-bus:measurableQualifier = “pytd”	Quantity purchased to this location year to date
24	Inventory_Sold_Year_To_Date	2	NUMERIC		gl-bus:measurableQuantity with gl-bus:measurableQualifier = “sytd”	Quantity sold from this location year to date
25	Inventory_ABC_Code	2	TEXT		gl-bus:allocationCode	Code representing the importance, dollar value, or other measure of this item according to Markov’s Rule for selective inventory control, where 20% of items are responsible for 80% of the value or risk. A = top 20% representing 80% of risk; B represents next 30%, representing 15% of risk; C represents the 50% of items representing only 5% of the risk
26	Primary_Vendor	2	TEXT	100	gl-cor:identifierCode for internal # with gl-cor:identifierType = “vendor”	From Vendor_Account_ID
27	Primary_Vendor_Product_Code	2	TEXT	25	gl-bus:measurableIDOther with gl-bus:measurableQualifier = “vendor”	Item number used when ordering from vendor

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
28	Primary_Manufacturer	2	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = “other” and gl-bus:identifierPurpose = “manufacturing”	Freeform description of manufacturer of product
29	Primary_Manufacturer_Product_Code	2	TEXT	25	gl-bus:measurableIDOther with gl-bus:measurableQualifier = “manufacturer”	Item, catalogue, or other identifier from specific manufacturer
30	Location_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	ISO4217 code for local currency
31	Segment01	2	TEXT	25	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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
32	Segment02	2	TEXT	25	See above	Same as above
33	Segment03	2	TEXT	25	See above	Same as above

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
34	Segment04	2	TEXT	25	See above	Same as above
35	Segment05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For an inventory on-hand listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “assets”	Explicitly defines this as a listing of inventory on-hand, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Inventory_On-Hand_File_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.

2.4 Inventory_On_Hand_File_SerialLot_Detail_YYYYMMDD

The Inventory_On_Hand_File_YYYYMMDD is a subtable that links to the Inventory_On_Hand_YYYYMMDD table using the Unique_ID within the summary table.

Field #	Field Name	Level	Flat file Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	On-Hand_Unique_ID	1	TEXT	75	Rather than use a data field, use XML's id and idref to create the physical link from detail to summary structures.	A pointer to the related record in the Inventory_On-Hand_File_YYYYMMDD; this will provide the reference to the Location, the Item, its placement at the location, unit of measure, costs. etc.
3	Detail_Unique_ID	1	TEXT	75	Use XML's id on the top level of the structure.	A unique key for this record
4	Quantity	1	NUMERIC		gl-ehm:serialLotQuantity	For serialized items, this is probably "1" with a unit of measure of "Each". For lot items, it is a decimal value >= 0 with an appropriate unit of measure.
5	Serial Number	1	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If serialized, the serial number is captured here. Although serial *number* is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number unambiguously identifies the item), it is not necessarily mutually exclusive.
6	Lot Number	1	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of	If representing a lot, the lot number is captured here. Although lot *number* is the common term, the value is not limited to numeric values

Field #	Field Name	Level	Flat file Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	
7	Expiration_Date	1	DATE		gl-ehm:serialLotExpiration	In ISO 8601 representation, the date/time at which a lot loses value/expires.
8	Comment	2	TEXT	100	gl-ehm:serialLotComment	Free-form text related to this serialized item/lot of items
9	Ownership	2	TEXT	30	gl-ehm:serialLotDescription	Tracking whether the item has title to the goods or if it is held for others (e.g., consignment)
10	Date of last movement	2	DATE		gl-ehm:serialLotOrigination	ISO 8601 format date indicating date of last movement in or out

Additional Comment for XBRL GL

For an inventory on-hand file serial detail, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “assets”	Explicitly defines this as a listing of inventory on-hand, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Inventory_On-Hand_File_Serial_Detail_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.

2.5 Inventory_Transaction_File_YYYYMMDD-YYYYMMDD

Captures all transaction history (for example, receipts, shipments, transfers, returns, adjustments) affecting inventory accounts during the time period specified.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Inventory_Product_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Inventory_Item_Code's XBRL GL concepts to tie	Must be valid entry in Inventory_Product_Master_File_YYYYMMDD
3	Transaction_Type	2	TEXT	25	gl-cor:documentTypeDescription with gl-cor:documentType of *other* unless a receipt or shipment, in which case gl-cor:documentType of *receipt* or *shipment*	Different software products use different codes and descriptions for the primary inventory-specific actions that take place in inventory transactions related to the movement of goods related to trade, quantity adjustments from internal business events and cost adjustments, due to market factors or damage. While the client and auditor can agree on codes and descriptions to describe the impact on inventory quantities and costs, the use of the following suggested entries can provide an automated understanding:

Value	Description
Damage	Quantity reduction due to recognition

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment	
			Data Type	Length			
							of damage; quantity entered as a positive
						Increase_Due_To_Revaluation	Cost increase due to revaluation
						Lower_Of_Cost_or_Market_Realization	Price decrease due to lower of cost or market evaluation; cost change entered as a positive
						Moved_From_Production	Quantity decrease as Raw Materials are moved to production; quantity entered as a positive
						Moved_To_Production	Quantity increase as Raw Materials are moved to the warehouse from production; quantity entered as a positive
						Obsolete	Quantity reduction due to recognition of obsolescence; quantity entered as a positive
						Physical_Count_Adjustment	Quantity change as a result of a physical count; increases

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment	
			Data Type	Length			
							from system values entered as a positive; decreases from system values entered as a negative
						Receipt	Quantity increase as inventory is received; quantity entered as a positive
						Return	Quantity increase as inventory is returned; quantity entered as a positive
						Scrapped	Quantity reduction due to inventory being scrapped; quantity entered as a positive
						Shipment	Quantity reduction due to inventory being sold or transferred out of the organization; quantity entered as a positive
						Transfer	Quantity increase or decrease from inventory being

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						moved between locations: transfer in is a positive entry; transfer out is a negative entry
4	Transaction_Type_System	1	TEXT		Concatenate into gl-cor:documentTypeDescription with above enumeration/value	Transaction code local to underlying accounting software system
5	Transaction_Date	1	DATE		gl-cor:documentDate	Date of activity, per associated transaction document if applicable
6	Transaction_Time	1	TIME		Incorporated into above field using ISO 8601	Time of activity, per associated transaction document if applicable
7	Transaction_Quantity	1	NUMERIC		gl-bus:measurableQuanity	Quantity or item affected expressed in location stocking unit
8	Transaction_Cost_Adjustment	2	NUMERIC		gl-bus_measurableCostPerUnit with gl-bus:measurableQualifier = “standard_delta” or “average_delta” or “specified_delta” or lifo_delta” etc	Per unit increase or (decrease) in stocking cost as represented in field Inventory_Cost_Method of table 2.3 Inventory_On-Hand_File_YYYYMMDD
9	Transaction_Description	1	TEXT	100	gl-cor:detailComment	Description of transaction
9.5	Source_Ledger_Transaction_Associated_Order_ID	2	TEXT	100	gl-cor:documentType using appropriate enumeration for source, such as “order-customer” or “order-vendor.”	Transaction ID associated with either the Procure to Pay or Order to Cash Subledger ADS.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
10	Transaction_Associated_Order_ID	1	TEXT	100	gl-cor:originatingDocumentNumber	Customer Order, (Vendor) Purchase Order or other document associated with the transaction. Should specify whether the number found in Transaction_Associated_Order_Line_ID is from the Procure to Pay or Order to Cash Subledger ADS by using the text "P2P" or "O2C", respectively.
11	Transaction_Associated_Order_Line_ID	1	TEXT	100	gl-cor:lineNumber	Line item number from a Customer Order, (Vendor) Purchase Order, to differentiate between multiple items in a single order for different quantities. Should specify whether the number found in Transaction_Associated_Order_Line_ID is from the Procure to Pay or Order to Cash Subledger ADS by using the text "P2P" or "O2C", respectively.
12	Transaction_Associated_Document_ID	1	TEXT	100	gl-cor:originatingDocumentNumber with gl-cor:originatingDocumentType = another other suitable enumeration	Picking ticket, shipping notice, or other document created upon/associated with movement. Should specify whether the number found in Transaction_Associated_Order_Line_ID is from the Procure to Pay or Order to Cash Subledger ADS by using the text "P2P" or "O2C", respectively.
13	Transaction_Associated_Document_Line_ID	1	TEXT	100	gl-cor:lineNumber	Line number for a document other than a Customer Order, or “Vendor” Purchase Order. Should specify whether the number found in Transaction_Associated_Order_Line_ID is from the Procure to Pay or Order to Cash Subledger ADS by using the text "P2P" or "O2C", respectively.
14	Inventory_From_Location	1	TEXT	25	On negative side of transaction, For XBRL GL, this isn’t a single field; use the Business_Unit_Code and Location_ID’s XBRL GL concepts to tie back (need to	Must match Inventory_Location_File_YYYYMMDD entry

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					consider interrelationships with other files)	
15	Serial_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If serialized, the serial number is captured here. Although serial number is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number unambiguously identifies the item), it is not necessarily mutually exclusive.
16	Lot_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If representing a lot, the lot number is captured here. Although lot number is the common term, the value is not limited to numeric values
17	Inventory_To_Location	1	TEXT	25	On positive side of transaction, For XBRL GL, this isn't a single field; use the Business_Unit_Code and Location_ID's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Required for **movements;** Must match Inventory_Location_File_YYYYMMDD entry
18	Inventory_System_Or_External_Source	1	TEXT	1	gl-cor:invoiceType where ePos means system and self-billed means manual.	Used to indicate entry information associated with transaction initiated from other ADS module (for example, P2P, O2C) or initiated from within inventory. If initiated from within inventory fields below are used to capture user and GL information.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						I for Inventory Sourced E for External Sourced
19	Inventory_ Transaction_Entered_By	1	TEXT	100	gl-cor:enteredBy	User_ID (from User_Listing file) of person who created the record
20	Inventory_ Transaction_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
21	Inventory_Transaction_Entered_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300)
22	Inventory_ Transaction_Approved_By	2	TEXT	100	gl-bus:entryResponsiblePerson	User_ID (from User_Listing file) for person who approved changes
23	Inventory_ Transaction_Approved_By_Date	2	DATE		gl- usk:nextDateRepeat	Date the entry was approved
24	Inventory_Transaction_ Approved_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
25	Inventory_Transaction_Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
26	Inventory_Transaction_Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
27	Inventory_Transaction_Last_Modified_Time	2	TIME		Incorporated into above field using ISO 8601	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
28	Inventory_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	GL account number on which the debit side of the transaction has been posted

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					limited to a single debit or credit value)	
29	Inventory_GL_Line_Credit_Account_Number	1	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = “credit-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 credit side of the transaction has been posted
30	Segment_01	2	TEXT	25	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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parenSubAccountType.	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
31	Segment_02	2	TEXT	25	See above	Same as above
32	Segment_03	2	TEXT	25	See above	Same as above
33	Segment_04	2	TEXT	25	See above	Same as above

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
34	Segment_05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For an inventory transaction 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:Inventory_Transaction_File_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.

2.6 Physical_Inventory_File_YYYYMMDD

The on-hand quantities as of the date of the physical inventory count.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Inventory_Product_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Inventory_Item_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Inventory_Product_Master_File_YYYYMMDD
3	Location_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Location_ID's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Inventory_Location_File_YYYYMMDD
4	Bin_ID	2	TEXT	25	Use ID and location from location file … gl-bus:organizationAddressLocationIdentifier	Optional identifier of sub-location: Code used in system
5	Count_Date	1	DATE		gl-cor:documentDate with gl-cor:documentType = other and gl-cor:documentTypeDescription = physical_count	Date of physical count

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
6	Inventory_Stocking_UOM	1	TEXT	25	gl-bus:measurableUnitOfMeasure with gl-bus:measurableQualifier = "stocking"	Unit of measure used associated with the quantity used for stocking inventory
7	Quantity_On_Hand_System	1	NUMERIC		gl-bus_measurableQuantity with gl-bus:measurableQualifier "system"	Quantity on hand at last physical count per system
8	Quantity_On_Hand_Physical _Count	1	NUMERIC		gl-bus_measurableQuantity	Quantity on hand at last physical count per physical count
9	Entered_By	1	TEXT	100	gl-cor:enteredBy	User_ID (from User_Listing_File) for person who performed the count
10	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
11	Entered_Time	2	TIME		Incorporated into above field using ISO 8601	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-bus:entryResponsiblePerson	User ID (from User_Listing file) for person who approved customer master additions or changes.
13	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	Date the entry was approved.
14	Approved_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm)

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						(for example, 1:00 PM = 1300).
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		Incorporated into above field using ISO 8601	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
18	Comment	1	TEXT	100	gl-cor:detailComment	Comments on the count, the variances, or other information captured
19	Location_Longitude	2	NUMERIC		gh-ehm:geospatialCoordinate Enter a relevant location for this item. Format can be either: • Degrees, minutes, and seconds (DMS): 41°24'12.2"N 2°10'26.5"E • Degrees and decimal minutes (DMM): 41 24.2028, 2 10.4418 Or • Decimal degrees (DD): 41.40338, 2.17403	Geospatial coordinates using decimal rather than degree format. For example, if the facility is located at 40°45'31.7"N 73°58'56.1"W, then 40°45'31.7"N would be entered as 40.758812.
20	Location_Latitude	2	NUMERIC		See above: integrated into one field in XBRL GL.	Geospatial coordinates using decimal rather than degree format. Using the above example, 73°58'56.1"W would be entered as -73.982250.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
21	Obsolete_or_Damaged_Inventory	2	TEXT	25	gl-cor:postingStatusDescription = “slow moving”, “obsolete” or “damaged”	To assist in identifying inventory quantities that are slow moving, damaged or obsolete
22	Segment_01	2	TEXT	25	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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
23	Segment_02	2	TEXT	25	See above	Same as above
24	Segment_03	2	TEXT	25	See above	Same as above
25	Segment_04	2	TEXT	25	See above	Same as above
26	Segment_05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For a physical inventory listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “assets”	Explicitly defines this as a listing of physical inventory, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Physical_Inventory_File_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.

2.7 Physical_Inventory_File_SerialLot_YYYYMMDD

The Physical_Inventory_File_YYYYMMDD subtable facilitates serial/lot tracking by adding a unique record across the first three fields: Business_Unit_Code, Inventory_Product_ID, and Location_ID.

Field #	Field Name	Level	Flat file Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Physical_Count_Unique_ID	1	TEXT	75	Rather than use a data field, use XML's id and idref to create the physical link from detail to summary structures.	A point to the related record in the Physical_Inventory_File_YYYYMMD.
3	Detail_Unique_ID	1	TEXT	75	Use XML's id on the top level of the structure.	A unique key for this record
4	Quantity_Counted	1	NUMERIC		gl-ehm_SerialLotQuantity with gl-bus:measurableQualifier "system"	For serialized items, this is probably "1" with a unit of measure of "Each". For lot items, it is a decimal value >= 0 with an appropriate unit of measure.
5	Quantity_per_System	1	NUMERIC		gl-ehm_serialLotQuantity	
6	Serial Number	1	TEXT	75	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For **serial** only, select "serial" from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot tracked, use "other" from	If serialized, the serial number is captured here. Although serial *number* is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number unambiguously identifies the item), it is not necessarily mutually exclusive.

Field #	Field Name	Level	Flat file Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	
7	Lot Number	1	TEXT	75	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For **lot** only, select "lot" from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot tracked, use "other" from gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	If representing a lot, the lot number is captured here. Although lot *number* is the common term, the value is not limited to numeric values
8	Comment	2	TEXT	100	gl-ehm:serialLotComment	Free-form text related to this serialized item/lot of items

Additional Comment for XBRL GL

For a physical inventory listing serial lot detail, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = "assets"	Explicitly defines this as a listing of physical inventory, as per XBRL GL's enumerations.
gl-cor:entriesComment	value = "ads:Physical_Inventory_File_SerialLot_Detail_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 Material_Cost_File_YYYYMMDD

This is an optional table that captures standard cost components associated with inventory items including cost associated with purchase of material and product.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	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
2	Inventory_Product_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Inventory_Item_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Inventory_Master_File_YYYYMMDD
3	Location_ID	1	TEXT	25	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Location_ID's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Inventory_Location_File_YYYYMMDD
4	Costing_Type	1	TEXT	25	gl-cor:accountMainDescription and gl-cor:accountType of measurable	Used to identify the costing sheet (such as COGS, Inventory Valuation, COGM)

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
5	Total_Cost	1	NUMERIC		gl-cor:amount	Used to identify the total standard cost components (for example, Cost of Raw material + freight + labor + storage + etc.)
6	Other_Cost_1	2	NUMERIC		gl-cor:amount associated with gl-cor:accountSubID of 001	Used to identify a certain standard cost components (for example, Cost of Raw material, freight, labor, storage, etc.). See question #8 in section 4.0 Inventory Questionnaire
7	Other_Cost_2	2	NUMERIC		gl-cor:amount associated with gl-cor:accountSubID of 002	Used to identify a certain standard cost components (for example, Cost of Raw material, freight, labor, storage, etc.). See question #8 in section 4.0 Inventory Questionnaire
8	Other_Cost_3	2	NUMERIC		gl-cor:amount associated with gl-cor:accountSubID of 003	Used to identify a certain standard cost components (for example, Cost of Raw material, freight, labor, storage, etc.). See question #8 in section 4.0 Inventory Questionnaire
9	Other_Cost_4	2	NUMERIC		gl-cor:amount associated with gl-cor:accountSubID of 004	Used to identify a certain standard cost components (for example, Cost of Raw material, freight, labor, storage, etc.). See question #8 in section 4.0 Inventory Questionnaire
10	Other_Cost_5	2	NUMERIC		gl-cor:amount associated with gl-cor:accountSubID of 005	Used to identify a certain standard cost components (for example, Cost of Raw material, freight, labor, storage, etc.).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						See question #8 in section 4.0 Inventory Questionnaire
11	Stocking_Unit_of_Measure	1	TEXT	25	gl-bus:measurableUnitofMeasure	Unit of measure, used to track items as stocked (for example, bushel, barrel, pint)
12	Valid_From_Date	1	DATE		gl-bus:measurableStartDateTime	Date the cost becomes effective for item
13	Valid_To_Date	1	DATE		gl-bus:measurableEndDateTime	Date the cost becomes expired for item
14	Valuation_Date	2	DATE		gl-cor:confirmedDate	Date of the last cost change, if not available then leverage field Valid_to_Date
15	Segment01	2	TEXT	25	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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on
16	Segment02	2	TEXT	25	See above	Same as above

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
17	Segment03	2	TEXT	25	See above	Same as above
18	Segment04	2	TEXT	25	See above	Same as above
19	Segment05	2	TEXT	25	See above	Same as above

Additional Comment for XBRL GL

For a material cost listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “assets”	Explicitly defines this as a listing of material costs, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Material_Cost_File_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 Inventory Subledger 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: • Inventory_Transaction_File_YYYYMMDD-YYYYMMDD - Transaction_Date - Entered_Date
Control totals	Record count and total sum of amount fields for the following: • Inventory_On-Hand_File_YYYYMMDD • Inventory_Transaction_File_YYYYMMDD-YYYYMMDD • Physical_Inventory_File_YYYYMMDD
Completeness and Inventory Roll-Forward	
Inventory roll-forward	Roll forward all inventory items from the beginning of the fiscal year to the end of the period. Begin with the Inventory_On-Hand_File from the start of the period (for example, Inventory_On-Hand_File_20XX0101) and apply all of the transactions from the Inventory_Transaction_File (e.g., Inventory_Transaction_File_20XX0101-20XX1231). Compare the computed ending quantities to the quantities listed in the Inventory_On-Hand_File for the end of the period (for example, Inventory_On-Hand_File_20XX1231).
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).
Invalid data transaction date	Validate that the date of transactions are in the period as expected (or as provided by the client).

Inactive records	Validate the records on tables that have cross-referencing values (e.g. business unit code, product id, location id, bin id) exist and are active in the other tables as required
Invalid transaction codes	If transaction codes are used, validate the transaction code matches one from company's master transaction code list
Inconsistency between detail and summary data	Validate the consistency between the detailed and summary data (e.g. items listed in the detailed data are also included within the summary data).

4.0 Inventory 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. Some of the following questions are intended to be open ended in order to facilitate dialogue to gain a better understanding of the risks involved. 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.

Inventory

Consider the following questions:

1. What classifications of inventory are on-hand (raw materials, work in process, finished goods)?
2. Do you have inventory on hand that is owned by third parties (for example, consignment inventory or bill and hold transactions)? How is this accounted for?
3. Do you have inventory that is in custody of third parties (for example, offsite warehousing and customs)? How is this accounted for?
4. Do you perform cycle counts or wall-to-wall physical inventory counts? How often do you perform physical inventories? Which items do you inventory at what times? How do you handle discrepancies?
5. What costing methods are used?
6. What procedures are performed to identify slow moving, damaged, obsolete, and other goods, and how are these identified in inventory records?
7. What codes for units of measure are being used, and what are the descriptions?
8. If you have used the other costs fields, provide a description of each cost (for example, raw materials, freight, and labor).
9. Explain significant sources of inventory costs interfacing with the inventory system.
10. If standard costing is used, how are standards established and how often are they updated?

11. When an “ABC” risk-based program is used for inventory control, what criteria are used (for example, dollar value, risk, turnover) to determine risk categories and how often are these monitored for continued appropriateness?