Audit Data Standards

Procure to Pay Subledger Standard
As of July 2015

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Prepared by the AICPA Assurance Services Executive Committee
Emerging Assurance Technologies Task Force
Assurance Services Executive Committee (2014–2015)

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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’s 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 procure-to-pay (P2P) 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.

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 standard 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 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 (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 aicpa.org.
2. Procure-to-Pay (P2P) Subledger Standards

This publication addresses the procure-to-pay (P2P) ADS and is intended to accommodate basic analysis of the procure-to-pay process such as analysis of the levels of activity during a specified period, exceptionally old payables, 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.

P2P 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 P2P ADS and the related order-to-cash (O2C) ADS.

Figure 1: Elements of the Supply Chain Addressed by ADS

The P2P 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 P2P standard. It is important to note that the P2P standard should be used in conjunction with the base standard document, which is located on the AICPA’s website.
The P2P standard audit data may be provided at either a “detailed level” (with information on each line item in the purchase order, invoice, and so on) or at a “summary level” (with aggregated information from the purchase 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 P2P 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 P2P audit data standard:

2.0 P2P Standardized Data

2.1 Purchase_Orders_YYYYMMDD_YYYYMMDD
2.2 Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD
2.3 Goods_Received_YYYYMMDD_YYYYMMDD
2.4 Goods_Received_Lines_YYYYMMDD_YYYYMMDD
2.5 Invoices_Received_YYYYMMDD_YYYYMMDD
2.6 Invoices_Received_Lines_YYYYMMDD_YYYYMMDD
2.7 Open_Accounts_Payable_YYYYMMDD
2.8 Payments_Made_YYYYMMDD_YYYYMMDD
2.9 AP_Cash_Application_YYYYMMDD_YYYYMMDD
2.10 AP_Adjustments_YYYYMMDD_YYYYMMDD
2.11 AP_Adjustments_Lines_YYYYMMDD_YYYYMMDD
2.12 Payment_Type_Listing_YYYYMMDD
2.13 AP_Adjustment_Type_Listing_YYYYMMDD
2.14 Supplier_Listing_YYYYMMDD

It may be noted throughout that the separation of “lines” [detail] from headers in the file structures defined, such as Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD and Purchase_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. (Where possible, the XBRL GL instructions have been designed to emulate the flat file limitations for compatibility purposes.)

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2 Please note that for table names with two dates, the dates represent the extract period beginning and ending dates. For table names with one date, the date represents the as of date of the extract.
2.1 Purchase_Orders_YYYYMMDD_YYYYMMDD

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

The file will have one record for each purchase order.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Purchase_Order_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:documentReference with gl-cor:documentType = &quot;order-vendor&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchase_Order_Document_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:documentNumber</td>
</tr>
<tr>
<td>3</td>
<td>Purchase_Order_Date</td>
<td>1</td>
<td>DATE</td>
<td></td>
<td>gl-cor:documentDate</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Purchase_Order_Fiscal_Year</td>
<td>1</td>
<td>TEXT 4</td>
<td>gl-bus:fiscalYearEnd</td>
<td>Fiscal year in which the Purchase_Order_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).</td>
</tr>
<tr>
<td>5</td>
<td>Purchase_Order_Period</td>
<td>1</td>
<td>TEXT 10</td>
<td>gl-bus:postingCode</td>
<td>Fiscal period in which the Purchase_Order_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.</td>
</tr>
<tr>
<td>6</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT 50</td>
<td>gl-bus:organizationIdentifier</td>
<td>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.</td>
</tr>
<tr>
<td>7</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-cor:identifierCode with gl-cor:identifierType = &quot;vendor&quot;</td>
<td>Identifier of the supplier to whom payment is due or from whom unused credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>8</td>
<td>Purchase_Order_Requisition_ID</td>
<td>2</td>
<td>TEXT 100</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = &quot;order-requisition&quot;</td>
<td>Identifier that is unique for each purchase order requisition. May require concatenation of multiple fields.</td>
</tr>
<tr>
<td>9</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-cor:identifierCode with gl-cor:identifierCategory = &quot;systemUser&quot;</td>
<td>User_ID (from User_Listing file) for person who created the record.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>------------------</td>
<td>-------</td>
<td>----------------</td>
<td>--------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td>gl-cor:enteredDate</td>
</tr>
<tr>
<td>10</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-cor:enteredDate</td>
</tr>
<tr>
<td>11</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)</td>
</tr>
<tr>
<td>12</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:entryResponsiblePerson</td>
</tr>
<tr>
<td>13</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:nextDateRepeat</td>
</tr>
<tr>
<td>14</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)</td>
</tr>
<tr>
<td>15</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:enteredByModified</td>
</tr>
<tr>
<td>16</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:lastDateRepeat</td>
</tr>
<tr>
<td>17</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)</td>
</tr>
</tbody>
</table>

NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED
<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Purchase_Order_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>19</td>
<td>Purchase_Order_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>20</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>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.)</td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td>21</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>22</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>23</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>24</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
</tbody>
</table>
**Additional Comment for XBRL GL**

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = &quot;ads: Purchase_Orders_YYYYMDD_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>
2.2 Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD

The Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD file contains line item detail for the purchase orders included in the file Purchase_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 purchase order line item.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Purchase_Order_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference with gl-cor:documentType = &quot;order-vendor&quot;</td>
<td>Unique identifier for each purchase order. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each purchase order.</td>
</tr>
<tr>
<td>2</td>
<td>Purchase_Order_Line_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:lineNumber</td>
<td>Identifier for purchase order line number.</td>
</tr>
<tr>
<td>3</td>
<td>Purchase_Order_Line_Product_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:measurableID</td>
<td>Unique identifier for each purchased 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.</td>
</tr>
</tbody>
</table>

3 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.

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<table>
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<tr>
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<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Purchase_Order_Line_Product_Description</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:measurableDescription</td>
<td>Product description (plain English) to indicate the name or other identifying characteristics of the product.</td>
</tr>
<tr>
<td>5</td>
<td>Purchase_Order_Line_Product_Group_01</td>
<td>2</td>
<td>TEXT</td>
<td>gl-bus:measurableCodeDescription</td>
<td>Product descriptor #1, for example, tires or accessories.</td>
</tr>
<tr>
<td>6</td>
<td>Purchase_Order_Line_Product_Group_02</td>
<td>2</td>
<td>TEXT</td>
<td>gl-bus:measurableCategory</td>
<td>Product descriptor #2, for example, brand.</td>
</tr>
<tr>
<td>7</td>
<td>Purchase_Order_Line_Quantity</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-bus:measurableQuantity</td>
<td>Purchase order line quantity.</td>
</tr>
<tr>
<td>8</td>
<td>Purchase_Order_Line_Unit_of_Measure</td>
<td>2</td>
<td>TEXT</td>
<td>gl-bus:measurableUnitOfMeasure</td>
<td>Purchase order line base unit of measure.</td>
</tr>
<tr>
<td>9</td>
<td>Purchase_Order_Line_Unit_Price</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-bus:measurableCostPerUnit</td>
<td>Purchase order line price per unit.</td>
</tr>
<tr>
<td>10</td>
<td>Purchase_Order_Line_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>11</td>
<td>Purchase_Order_Line_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>-------</td>
<td>----------------</td>
<td>--------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
</tr>
<tr>
<td>12</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>(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.)</td>
</tr>
<tr>
<td>13</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>14</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>15</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>16</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
</tbody>
</table>
**Additional Comment for XBRL GL**

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = “ads:Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>
### 2.3 Goods_Received_YYYYMMDD_YYYYMMDD

The Goods_Received_YYYYMMDD_YYYYMMDD file contains, at a minimum, all shipments and shipment adjustments received against purchase orders during the period under review. Ideally this file also includes all shipments associated with transactions (for example, invoices received and payments made) during the period under review, even if those shipments were received 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 purchase order associated with each shipment. For example, if a shipment includes items from three purchase orders, there will be three records for that shipment—one for the items in the shipment associated with each of the three purchase orders.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
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<td>gl-cor:detailComment           with values</td>
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<td>TEXT</td>
<td>100</td>
<td>gl-taf:originatingDocumentNumber  with gl-</td>
</tr>
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<td>Purchase_Order_Date</td>
<td>1</td>
<td>DATE</td>
<td></td>
<td>gl-cor:documentDate</td>
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<tr>
<td>12</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierCode          with gl-cor:identifierCategory = “systemUser”</td>
</tr>
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<tr>
<td>Field #</td>
<td>Field Name</td>
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<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-cor:enteredDate</td>
<td>The 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.</td>
</tr>
<tr>
<td>14</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)</td>
<td>The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>15</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:entryResponsiblePerson</td>
</tr>
<tr>
<td>16</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:nextDateRepeat</td>
<td>The date the entry was approved.</td>
</tr>
<tr>
<td>17</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)</td>
<td>The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>18</td>
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<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:enteredByModified</td>
</tr>
<tr>
<td>19</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:lastDateRepeat</td>
<td>The date the entry was last modified.</td>
</tr>
<tr>
<td>20</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)</td>
<td>The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>NOTE:</strong> THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Data Type</td>
<td>Length</td>
<td>XBRL GL Taxonomy Element</td>
</tr>
<tr>
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<td>-----------</td>
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<td>--------------------------</td>
</tr>
<tr>
<td>21</td>
<td>Receipt_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-muc:amountOriginalAmount *</td>
</tr>
<tr>
<td>22</td>
<td>Receipt_Amount_Local</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountCurrency*</td>
</tr>
<tr>
<td>23</td>
<td>Purchase_Order_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>Gl-muc:amountOriginalAmount</td>
</tr>
<tr>
<td>24</td>
<td>Purchase_Order_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>Gl-muc:amountOriginalCurrency</td>
</tr>
<tr>
<td>25</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>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.)</td>
</tr>
<tr>
<td>26</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
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</tr>
</tbody>
</table>
Additional Comment for XBRL GL

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = &quot;ads: Goods_Received_YYYYMMDD_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>

* As receipts 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 receipt lines (without originating order information, associated by entry header groupings.)
2.4 Goods_Received_Lines_YYYYMMDD_YYYYMMDD

The Goods_Received_Lines_YYYYMMDD_YYYYMMDD file contains line item details for all shipments and shipment adjustments included in the file Goods_Received_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.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Receipt_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:documentReference</td>
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<tr>
<td>2</td>
<td>Receipt_Document_Line_ID</td>
<td>1</td>
<td>TEXT</td>
<td>10</td>
<td>gl-cor:lineNumber*</td>
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<tr>
<td>3</td>
<td>Receipt_Product_ID</td>
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<td>TEXT</td>
<td>25</td>
<td>gl-bus:measurableID</td>
</tr>
<tr>
<td>4</td>
<td>Receipt_Product_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:measurableDescription</td>
</tr>
<tr>
<td>5</td>
<td>Receipt_Product_Bar_Code</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:measurableIDOther</td>
</tr>
<tr>
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<td>Receipt_Product_Group_01</td>
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<td>TEXT</td>
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<td>gl-bus:measurableCodeDescription</td>
</tr>
<tr>
<td>7</td>
<td>Receipt_Product_Group_02</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>gl-bus:measurableCategory</td>
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<tr>
<td>8</td>
<td>Receipt_Quantity</td>
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<td>NUMERIC</td>
<td></td>
<td>gl-bus:measurableQuantity</td>
</tr>
<tr>
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<td>Receipt_Unit_of_Measure</td>
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<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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</tr>
<tr>
<td>11</td>
<td>Receipt_Line_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount *</td>
<td>Monetary amount for the line item in the receipt document related to the purchase order in local currency.</td>
</tr>
<tr>
<td>12</td>
<td>Receipt_Line_Amount_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency*</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>13</td>
<td>Purchase_Order_Line_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:lineNumber*</td>
<td>Purchase order line ID for items received. Must match Purchase_Order_Line_ID used in Purchase_Orders_YYYYMMDD_YYYYMMD D file. If no purchase order leave blank.</td>
</tr>
<tr>
<td>14</td>
<td>Purchase_Order_Quantity</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-bus:measurableQuantity</td>
<td>Purchase order line quantity. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>15</td>
<td>Purchase_Order_Unit_of_Measure</td>
<td>2</td>
<td>TEXT</td>
<td>gl-bus:measurableUnitOfMeasure</td>
<td>Purchase order line base unit of measure. If no purchase order, leave blank.</td>
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<tr>
<td>16</td>
<td>Purchase_Order_Unit_Price</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-bus:measurableCostPerUnit</td>
<td>Purchase order line price per unit. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>17</td>
<td>Purchase_Order_Line_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Monetary amount for the line item in the purchase order related to the receipt shipping document in local currency. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>18</td>
<td>Purchase_Order_Line_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td>19</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
<td>(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.)</td>
</tr>
<tr>
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<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>21</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>22</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>23</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
</tbody>
</table>

**Additional Comment for XBRL GL**
For a goods received listing, additional required or recommended fields include the following:

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = &quot;ads:Goods_Received_Lines_YYYYMMDD_YYYYMMDD&quot;</td>
<td>[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and</td>
</tr>
</tbody>
</table>
As receipts can cross orders, each order line from the order associated with the originating order number will appear as an independent entry to differentiate between order lines (with originating order information) and receipt lines (without originating order information, associated by entry header groupings).
2.5 Invoices_Received_YYYYMMDD_YYYYMMDD

The Invoices_Received_YYYYMMDD_YYYYMMDD file contains, at a minimum, all invoices received during the period under review. Ideally this file also includes all invoices associated with transactions (for example, payments made) during the period under review, even if those invoices were received in a prior period. The auditor should use his or her judgment in deciding which historical invoices to include.

The flat file format will have one record for each purchase order associated with each invoice. For example, if an invoice includes items from three purchase orders, there will be three records for that invoice, one for the items in the invoice associated with each of the three purchase 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.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
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</thead>
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<tr>
<td>1</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD).</td>
</tr>
<tr>
<td>2</td>
<td>Invoice_Number</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentNumber with gl-cor:documentType = &quot;invoice&quot;</td>
<td>Identification number for an externally generated invoice.</td>
</tr>
<tr>
<td>3</td>
<td>Invoice_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:documentDate</td>
<td>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.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
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</tr>
<tr>
<td>4</td>
<td>Invoice_Fiscal_Year</td>
<td>1</td>
<td>TEXT 4</td>
<td>gl-bus:fiscalYearEnd</td>
<td>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).</td>
</tr>
<tr>
<td>5</td>
<td>Invoice_Period</td>
<td>1</td>
<td>TEXT 10</td>
<td>gl-bus:postingCode</td>
<td>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.</td>
</tr>
<tr>
<td>6</td>
<td>Invoice_Due_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:MaturityDate</td>
<td>The date payment is due to the supplier. Not all transactions will have a due date (for example, credit memos). Aging of a payable is usually calculated based on this date.</td>
</tr>
<tr>
<td>7</td>
<td>Purchase_Order_ID</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = &quot;order-vendor&quot;</td>
<td>Unique identifier for each purchase order. Must match Purchase_Order_ID in the Purchase_Orders_YYYYMMDD_YYYYMMDD file. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>8</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT 50</td>
<td>gl-cor:organizationidentifier</td>
<td>Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match the Business_Unit_Code in the Business_Unit_Listing file.</td>
</tr>
<tr>
<td>9</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-cor:identifierCode with gl-identifierType = &quot;vendor&quot;</td>
<td>Identifier of the supplier to whom payment is due or from whom unused credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Data Type</td>
<td>Length</td>
<td>XBRL GL Taxonomy Element</td>
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</tr>
<tr>
<td>10</td>
<td>Terms_Discount_Percentage</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>gl-cor:terms</td>
</tr>
<tr>
<td>11</td>
<td>Terms_Discount_Days</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>See description for field #10</td>
</tr>
<tr>
<td>12</td>
<td>Terms_Due_Days</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>See description for field #10 explicit in gl-cor:maturityDate</td>
</tr>
<tr>
<td>13</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierCode with gl-cor:identifierCategory = &quot;systemUser&quot;</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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</tr>
<tr>
<td>14</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-cor:enteredDate</td>
<td>The 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.</td>
</tr>
<tr>
<td>15</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)</td>
<td>The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>16</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:entryResponsiblePerson User ID (from User_Listing file) for person who approved the entry.</td>
</tr>
<tr>
<td>17</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:nextDateRepeat</td>
<td>The date the entry was approved.</td>
</tr>
<tr>
<td>18</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)</td>
<td>The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>19</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:enteredByModified User ID (from User_Listing file) for the last person modifying this entry.</td>
</tr>
<tr>
<td>20</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:lastDateRepeat</td>
<td>The date the entry was last modified.</td>
</tr>
<tr>
<td>21</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)</td>
<td>The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
</tbody>
</table>

**NOTE:** THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED.
<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Data Type</th>
<th>Length</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Invoice_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-cor:amount</td>
<td>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.</td>
</tr>
<tr>
<td>23</td>
<td>Invoice_Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountCurrency</td>
<td>The functional or group currency related to the invoice amount. See ISO 4217 coding.</td>
</tr>
<tr>
<td>24</td>
<td>Invoice_Amount_Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-muc:amountTriangulationAmount</td>
<td>Transaction monetary amount recorded in the reporting currency.</td>
</tr>
<tr>
<td>25</td>
<td>Invoice_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountTriangulationCurrency</td>
<td>The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.</td>
</tr>
<tr>
<td>26</td>
<td>Invoice_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>27</td>
<td>Invoice_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>28</td>
<td>Tax1_Type</td>
<td>1</td>
<td>TEXT</td>
<td>25</td>
<td>gl-cor:taxCode</td>
<td>Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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<td></td>
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<tr>
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<td>venting up and down</td>
<td></td>
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<td>venting up and down</td>
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<td>venting up and down</td>
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<td></td>
<td>venting up and down</td>
<td></td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Tax3_Local</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>Same as above</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>The amount of Tax3_Type included in the transaction. Recorded in local currency.</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>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.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
<td></td>
</tr>
</tbody>
</table>

Additional Comment for XBRL GL
For an invoices received listing, additional required or recommended fields include the following:

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = &quot;ads: Invoices_Received_YYYYMMDD_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>

* As invoices often reflect receipts, and receipts may cross orders, association of each invoice line from the order or receipt 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_Received_Lines_YYYYMMDD_YYYYMMDD

The Invoices_Received_Lines_YYYYMMDD_YYYYMMDD file contains line item details for the invoices included in the file Invoices_Received_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 purchase order line item combination. Usually, each invoice line item will relate on only one purchase order line item, and therefore this file will have one record for each invoice line item. In those rare cases when an invoice line item relates to multiple purchase order line items, this file will have one record for each purchase order line item related to the invoice line item.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data Data Type</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD).</td>
</tr>
<tr>
<td>1</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Invoice_Line_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:lineNumber*</td>
<td>Line item number of the invoice.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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</tr>
<tr>
<td>3</td>
<td>Purchase_Order_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100 gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = &quot;order-vendor&quot;</td>
<td>Unique identifier for each purchase order. Must match Purchase_Order_ID in the Purchase_Orders_YYYYMMDD_YYYYMMDD file. If no purchase order, leave blank.</td>
</tr>
<tr>
<td>5</td>
<td>Invoice_Product_ID</td>
<td>1</td>
<td>TEXT</td>
<td>25 gl-bus:measurableID</td>
<td>Identifier that is unique for each purchased product.</td>
</tr>
<tr>
<td>6</td>
<td>Invoice_Product_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100 gl-bus:measurableDescription</td>
<td>Product (plain English) description to indicate the name or other identifying characteristics of the product.</td>
</tr>
<tr>
<td>7</td>
<td>Invoice_Product_Group_01</td>
<td>2</td>
<td>TEXT</td>
<td>25 gl-bus:measurableCodeDescription</td>
<td>Product descriptor #1, for example, tires or accessories.</td>
</tr>
<tr>
<td>8</td>
<td>Invoice_Product_Group_02</td>
<td>2</td>
<td>TEXT</td>
<td>25 gl-bus:measurableCategory</td>
<td>Product descriptor #2, for example, brand.</td>
</tr>
<tr>
<td>9</td>
<td>Invoice_Line_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>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.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>10</td>
<td>Invoice_Line_Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountCurrency</td>
<td>The functional or group currency related to the invoice amount. See ISO 4217 coding.</td>
</tr>
<tr>
<td>11</td>
<td>Invoice_Line_Amount_Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountTriangulationAmount</td>
<td>Transaction monetary amount recorded in the reporting currency.</td>
</tr>
<tr>
<td>12</td>
<td>Invoice_Line_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountTriangulationCurrency</td>
<td>The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.</td>
</tr>
<tr>
<td>13</td>
<td>Invoice_Line_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>14</td>
<td>Invoice_Line_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>15</td>
<td>Tax1_Type</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:taxCode</td>
<td>Code for Tax1 type (for example, Sales, VAT).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)</td>
<td>This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD</td>
</tr>
<tr>
<td>16</td>
<td>Tax2_Type</td>
<td>1</td>
<td>TEXT</td>
<td>Same as above</td>
<td>Code for Tax2 type (for example, Sales, VAT).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Data Type</td>
<td>Length</td>
<td>XBRL GL Taxonomy Element</td>
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</tr>
<tr>
<td>17</td>
<td>Tax3_Type</td>
<td>1</td>
<td>TEXT</td>
<td>25</td>
<td>gl-cor:taxDescription</td>
</tr>
<tr>
<td>18</td>
<td>Tax1_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:taxDescription</td>
</tr>
<tr>
<td>19</td>
<td>Tax2_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:taxDescription</td>
</tr>
<tr>
<td>20</td>
<td>Tax3_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:taxDescription</td>
</tr>
<tr>
<td>21</td>
<td>Tax1_Local</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>gl-cor:taxAmount</td>
</tr>
<tr>
<td>22</td>
<td>Tax2_Local</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>Same as above</td>
</tr>
<tr>
<td>23</td>
<td>Tax3_Local</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td>Same as above</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
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</tr>
<tr>
<td>24</td>
<td>GL_Line_Debit_Account_Number</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = “debit-value” in a second account structure</td>
<td>GL account number on which the debit side of the transaction has been posted.</td>
</tr>
</tbody>
</table>
| 25     | 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.                                                                                                                                     |
<p>| 26     | 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 be mapped to gl-cor:accountMainID. | GL account number on which the debit side of the Tax1 transaction has been posted.                                                                                                                                 |</p>
<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>GL_Tax1_Credit_Account_Number</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Same as above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL account number on which the credit side of the Tax1 transaction has been posted.</td>
</tr>
<tr>
<td>28</td>
<td>GL_Tax2_Debit_Account_Number</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Same as above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL account number on which the debit side of the Tax2 transaction has been posted.</td>
</tr>
<tr>
<td>29</td>
<td>GL_Tax2_Credit_Account_Number</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Same as above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL account number on which the credit side of the Tax2 transaction has been posted.</td>
</tr>
<tr>
<td>30</td>
<td>GL_Tax3_Debit_Account_Number</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Same as above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL account number on which the debit side of the Tax3 transaction has been posted.</td>
</tr>
<tr>
<td>31</td>
<td>GL_Tax3_Credit_Account_Number</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Same as above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL account number on which the credit side of the Tax3 transaction has been posted.</td>
</tr>
<tr>
<td>32</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(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.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td>33</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>See above</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
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<td>-------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>35</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>36</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
</tbody>
</table>

*As invoices often reflect receipts and receipts may cross orders, association of each invoice line from the order or receipt 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_Payable_YYYYMMDD

The Open_Accounts_Payable_YYYYMMDD table contains details regarding all open, unpaid, or unresolved payable 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 AP 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 due to the supplier 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 AP amount in the general ledger (GL) as of the same date.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:identifierCode with gl-cor:identifierType = {vendor}</td>
<td>Identifier of the supplier to whom payment is expected or from whom unused credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>2</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD.</td>
</tr>
<tr>
<td>3</td>
<td>Invoice_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:documentDate</td>
<td>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.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Invoice_Due_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:maturityDate</td>
<td>The date payment is due to the supplier. Not all transactions will have a due date (for example, credit memos). Aging of a payable is usually calculated based on this date.</td>
</tr>
<tr>
<td>5</td>
<td>Balance_Amount</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-taf:documentRemainingBalance</td>
<td>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.</td>
</tr>
<tr>
<td>6</td>
<td>Balance_Amount_Currency</td>
<td>2</td>
<td>TEXT</td>
<td>3 gl-muc:amountCurrency</td>
<td>The functional or group currency related to the balance amount. See ISO 4217 coding.</td>
</tr>
<tr>
<td>7</td>
<td>Balance_Amount_Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountTriangulationAmount</td>
<td>Balance monetary amount recorded in the reporting currency.</td>
</tr>
<tr>
<td>8</td>
<td>Balance_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3 gl-muc:amountTriangulationCurrency</td>
<td>The reporting currency related to the balance reporting amount for nonconsolidated reporting. See ISO 4217 coding.</td>
</tr>
<tr>
<td>9</td>
<td>Balance_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Balance monetary amount in local currency.</td>
</tr>
<tr>
<td>10</td>
<td>Balance_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3 gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>11</td>
<td>Original_Balance_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>Monetary amount for the original balance (original invoice 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.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
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<td>----------------</td>
<td>-----------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>12</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT</td>
<td>50 gl-bus:organizationIdentifier</td>
<td>Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match the Business_Unit_Code in the Business_Unit_Listing file.</td>
</tr>
<tr>
<td>13</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>25 gl-cor:accountSubID with associated gl-cor:accountSubType</td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(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.)</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>25 See above</td>
<td>See above</td>
</tr>
<tr>
<td>15</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25 See above</td>
<td>See above</td>
</tr>
<tr>
<td>16</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25 See above</td>
<td>See above</td>
</tr>
<tr>
<td>17</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25 See above</td>
<td>See above</td>
</tr>
</tbody>
</table>
**Additional Comment for XBRL GL**

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = “ads: Open_Accounts_Payables_YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>
## 2.8 Payments_Made_YYYYMMDD_YYYYMMDD

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

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payment_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Unique identifier for each payment made. This ID may need to be created by concatenating fields (for example, supplier and payment number) to uniquely identify each transaction.</td>
</tr>
<tr>
<td>2</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Identifier of the supplier to whom payment is received or from whom credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>3</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT</td>
<td>50</td>
<td>Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match the Business_Unit_Code in the Business_Unit_Listing file.</td>
</tr>
<tr>
<td>4</td>
<td>Payment_Date</td>
<td>1</td>
<td>DATE</td>
<td></td>
<td>The date the payment was made or credit was applied.</td>
</tr>
<tr>
<td>5</td>
<td>Payment_Fiscal_Year</td>
<td>1</td>
<td>TEXT</td>
<td>4</td>
<td>Fiscal year in which the Payment_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
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<td>----------------------</td>
<td>----------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>6</td>
<td>Payment_Period</td>
<td>1</td>
<td>TEXT 10</td>
<td>gl-bus:postingCode</td>
<td>Fiscal period in which the Payment_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.</td>
</tr>
<tr>
<td>7</td>
<td>Reference_Number</td>
<td>1</td>
<td>TEXT 100</td>
<td>gl-cor:documentNumber</td>
<td>Identification number for an internally or externally generated transaction (for example, check number, wire transfer number, or original document ID).</td>
</tr>
<tr>
<td>8</td>
<td>Reference_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:documentDate</td>
<td>Date on an externally generated transaction (for example, check date or wire transfer date).</td>
</tr>
<tr>
<td>9</td>
<td>Amount_Credit_Debit_Indicator</td>
<td>1</td>
<td>TEXT 1</td>
<td>gl-cor:debitCreditCode</td>
<td>Indicates whether the amount is a credit or debit. “C”=credit; “D”=debit.</td>
</tr>
<tr>
<td>10</td>
<td>Payment_Type</td>
<td>1</td>
<td>TEXT 25</td>
<td>gl-cor:documentType = &quot;check&quot; or gl-cor:documentType = “payment-other” with code in gl-bus:paymentMethod</td>
<td>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 supplier (for example, check, wire transfer, cash, and so on). Must match the Payment_Type in the Payment_Type_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>11</td>
<td>Payment_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>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.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
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<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Payment_Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountCurrency</td>
</tr>
<tr>
<td>13</td>
<td>Payment_Amount.Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-muc:amountTriangulationAmount</td>
</tr>
<tr>
<td>14</td>
<td>Payment_Amount.Reporting.Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-muc:amountTriangulationCurrency</td>
</tr>
<tr>
<td>15</td>
<td>Payment_Amount.Local</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>gl-muc:amountOriginalAmount</td>
</tr>
<tr>
<td>16</td>
<td>Payment_Amount.Local.Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-cor:amountOriginalCurrency</td>
</tr>
<tr>
<td>17</td>
<td>Posting_Status</td>
<td>2</td>
<td>TEXT</td>
<td>20</td>
<td>gl-cor:postingStatus enumerations or gl-cor:postingStatus of (other) with gl-cor:postingStatusDescription</td>
</tr>
<tr>
<td>18</td>
<td>GL_Debit_Account_Number</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = &quot;debit-value&quot; in a second account structure</td>
</tr>
<tr>
<td>19</td>
<td>GL_Credit_Account_Number</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = &quot;credit-value&quot; in a second account structure</td>
</tr>
<tr>
<td>20</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierCode with gl-cor:identifierCategory = &quot;systemUser&quot;</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
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<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>The 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.</td>
</tr>
<tr>
<td>22</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(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).</td>
</tr>
<tr>
<td>23</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:entryResponsiblePerson User ID (from User_Listing file) for person who approved the entry.</td>
</tr>
<tr>
<td>24</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:nextDateRepeat The date the entry was approved.</td>
</tr>
<tr>
<td>25</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(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).</td>
</tr>
<tr>
<td>26</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:enteredByModified User_ID (from User_Listing file) for the last person modifying this entry.</td>
</tr>
<tr>
<td>27</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:lastDateRepeat The date the entry was last modified.</td>
</tr>
<tr>
<td>28</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, above) The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
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<td>----------------</td>
<td>--------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Length</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>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.)</td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td>30</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td></td>
<td>See above</td>
</tr>
<tr>
<td>31</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td></td>
<td>See above</td>
</tr>
<tr>
<td>32</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td></td>
<td>See above</td>
</tr>
<tr>
<td>33</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td></td>
<td>See above</td>
</tr>
</tbody>
</table>

**Additional Comment for XBRL GL**
For a payments made listing, additional required or recommended fields include the following:

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = &quot;ads: Payments_Made_YYYYMMDD_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>
2.9 AP_Cash_Application_YYYYMMDD_YYYYMMDD

The AP_Cash_Application_YYYYMMDD_YYYYMMDD file contains all cash payments applied against the invoice during the period under review.

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

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AP_Application_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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.</td>
</tr>
<tr>
<td>2</td>
<td>AP_Application_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:documentDate</td>
<td>The date of the cash application transaction, regardless of the date the transaction is entered.</td>
</tr>
<tr>
<td>3</td>
<td>AP_Application_Fiscal_Year</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:fiscalYearEnd</td>
<td>Fiscal year in which the AP_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).</td>
</tr>
<tr>
<td>4</td>
<td>AP_Application_Period</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:postingCode</td>
<td>Fiscal period in which the AP_Application_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>------------------------</td>
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<td>-------------------------</td>
<td>-----------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierCode with gl-cor:identifierType = “vendor”</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Identifier of the supplier to whom payment is due or from whom unused credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>6</td>
<td>Payment_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = “check”*</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Unique identifier of the transaction in the Payments_Made_YYYYMMDD_YYYYMMDD D file for which some or all of the payment is being applied to the supplier's accounts receivable.</td>
</tr>
<tr>
<td>7</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = “invoice”*</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD). Leave blank if cash application is at customer (not invoice) level.</td>
</tr>
<tr>
<td>8</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT</td>
<td>50</td>
<td>gl-organizationIdentifier</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match the Business_Unit_Code in the Business_Unit_Listing file.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Type</td>
<td>Length</td>
<td>XBRL GL Taxonomy Element</td>
</tr>
<tr>
<td>--------</td>
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<td>--------</td>
<td>-------------------------------------------</td>
</tr>
<tr>
<td>9</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierCode with gl-cor:identifierCategory = “systemUser”</td>
</tr>
<tr>
<td>10</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-cor:enteredDate</td>
</tr>
<tr>
<td>11</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)</td>
</tr>
<tr>
<td>12</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:entryResponsiblePerson</td>
</tr>
<tr>
<td>13</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:nextDateRepeat</td>
</tr>
<tr>
<td>14</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>(This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)</td>
</tr>
<tr>
<td>15</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:enteredByModified</td>
</tr>
<tr>
<td>16</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-usk:lastDateRepeat</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
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<td>----------------</td>
<td>--------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>17</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>18</td>
<td>AP_Application_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>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.</td>
</tr>
<tr>
<td>19</td>
<td>Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountCurrency</td>
<td>The functional or group currency related to the AP activity amount. See ISO 4217 coding.</td>
</tr>
<tr>
<td>20</td>
<td>AP_Activity_Amount_Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountTriangulationAmount</td>
<td>Transaction monetary amount recorded in the reporting currency.</td>
</tr>
<tr>
<td>21</td>
<td>Amount_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountTriangulationCurrency</td>
<td>The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.</td>
</tr>
<tr>
<td>22</td>
<td>AP_Activity_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>23</td>
<td>Amount_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>24</td>
<td>GL_Line_Debit_Account_Number</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = &quot;debit-value&quot; in a second account structure</td>
<td>GL account number on which the debit side of the transaction has been posted.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------</td>
<td>-------</td>
<td>----------------</td>
<td>-------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>25</td>
<td>GL_Line_Credit_Account_Number</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = “credit-value” in a second account structure</td>
<td>GL account number on which the credit side of the transaction has been posted.</td>
</tr>
<tr>
<td>26</td>
<td>Segment01</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
<td>Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.</td>
</tr>
<tr>
<td>27</td>
<td>Segment02</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>28</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>29</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
<tr>
<td>30</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>See above</td>
<td>See above</td>
</tr>
</tbody>
</table>
**Additional Comment for XBRL GL**

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = “ads: AP_Cash_Application_YYYYMMDD/YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>

* 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 AP_Adjustments_YYYYMMDD_YYYYMMDD

The AP_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 paid (which is contained in the table AP_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.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjustment_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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.</td>
</tr>
<tr>
<td>2</td>
<td>Adjustment_Type</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentType using provided enumerations or gl-cor:documentType = {other} and gl-bus:paymentMethod with codes from AP_Adjustment_Type_Listing_YY YYMMDD</td>
<td>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 supplier (for example, credit memo, debit memo, finance charge, other adjustments, and so on). See 1.9 AP_Adjustment_Type_Listing_YYYYMMDD.</td>
</tr>
<tr>
<td>3</td>
<td>Adjustment_Document_Number</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentNumber</td>
<td>The identification number on an externally generated adjustment document (for example, credit memo).</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = “invoice”</td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD). Leave blank if adjustment is at customer (not invoice) level.</td>
</tr>
<tr>
<td>5</td>
<td>Adjustment_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:postingDate</td>
<td>The date of the transaction, regardless of the date the transaction is entered.</td>
</tr>
<tr>
<td>6</td>
<td>Adjustment_Fiscal_Year</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:fiscalYearEnd</td>
<td>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).</td>
</tr>
<tr>
<td>7</td>
<td>Adjustment_Period</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:postingCode</td>
<td>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.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>-------</td>
<td>----------------</td>
<td>-------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>Business_Unit_Code</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:organizationIdentifier</td>
<td>Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match the Business_Unit_Code in the Business_Unit_Listing file.</td>
</tr>
<tr>
<td>9</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:identifierCode with gl-cor:identifierType = &quot;vendor&quot;</td>
<td>Identifier of the supplier to whom payment is due or from whom unused credits have been applied. Must match the Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.</td>
</tr>
<tr>
<td>10</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:identifierCode with gl-cor:identifierCategory = &quot;systemUser&quot;</td>
<td>User_ID (from User_Listing file) for person who created the record.</td>
</tr>
<tr>
<td>11</td>
<td>Entered_Date</td>
<td>1</td>
<td>DATE</td>
<td>gl-cor:enteredDate</td>
<td>The 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.</td>
</tr>
<tr>
<td>12</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, above)</td>
<td>The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>13</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:entryResponsiblePerson</td>
<td>User ID (from User_Listing file) for person who approved the entry.</td>
</tr>
<tr>
<td>14</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:nextDateRepeat</td>
<td>The date the entry was approved.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
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<td>----------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).  (This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously.)</td>
</tr>
<tr>
<td>16</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>User_ID (from User_Listing file) for the last person modifying this entry.  gl-bus:enteredByModified</td>
</tr>
<tr>
<td>17</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>The date the entry was last modified.  gl-usk:lastDateRepeat</td>
</tr>
<tr>
<td>18</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td></td>
<td>The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).  (This is included in the ISO 8601 representation of gl-lastDateRepeat, mentioned previously.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED</td>
</tr>
<tr>
<td>19</td>
<td>Adjustment_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td></td>
<td>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.  gl-cor:amount</td>
</tr>
<tr>
<td>20</td>
<td>Adjustment_Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>The functional or group currency related to the adjustment amount. See ISO 4217 coding.  gl-muc:amountCurrency</td>
</tr>
<tr>
<td>21</td>
<td>Adjustment_Amount_Reporting</td>
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<td>NUMERIC</td>
<td></td>
<td>Transaction monetary amount recorded in the reporting currency.  gl-muc:amountTriangulationAmount</td>
</tr>
<tr>
<td>22</td>
<td>Adjustment_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.  gl-muc:amountTriangulationCurrency</td>
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<td>Field #</td>
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<td>Level</td>
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<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
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<td>28</td>
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<td>TEXT</td>
<td>100</td>
<td>gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)</td>
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<td>Field #</td>
<td>Field Name</td>
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<td>Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).</td>
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<td>Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).</td>
</tr>
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<td>31</td>
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<td>gl-cor:taxAmount</td>
<td>The amount of Tax1_Type included in the transaction. Recorded in local currency.</td>
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<td>gl-cor:accountMainID</td>
<td>The amount of Tax3_Type included in the transaction. Recorded in local currency.</td>
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<td>GL account number on which the credit side of the transaction has been posted.</td>
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<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
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<td>GL_Tax1_Debit_Account_Number</td>
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<td>TEXT</td>
<td>100</td>
<td>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.</td>
</tr>
<tr>
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<td>TEXT</td>
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<td>Level</td>
<td>Flat File Data</td>
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<td>GL account number on which the credit side of the Tax3 transaction has been posted.</td>
</tr>
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<td>25</td>
<td>gl-cor:accountSubID with associated gl-cor:accountSubType</td>
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<tr>
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<td></td>
<td>(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.)</td>
</tr>
<tr>
<td>43</td>
<td>Segment02</td>
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<td>See above</td>
</tr>
<tr>
<td>44</td>
<td>Segment03</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>45</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>46</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
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</tbody>
</table>
Additional Comment for XBRL GL
For an AP adjustments listing, additional required or recommended fields include the following:

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = “ads: AP_Adjustments_YYYYMMDD_YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>

* 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 AP_Adjustments_Lines_YYYYMMDD_YYYYMMDD

The AP_Adjustments_Lines_YYYYMMDD_YYYYMMDD file contains line item detail for the invoices included in the file AP_Adjustments_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 impacted by each adjustment.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjustment_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentReference</td>
<td>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. Leave blank if adjustment is at customer (not invoice) level.</td>
</tr>
<tr>
<td>2</td>
<td>Invoice_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = &quot;invoice&quot;</td>
<td>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_Received_YYYYMMDD_YYYYMMDD, Open_Accounts_Payables_YYYYMMDD, AP_Cash_Application_YYYYMMDD_YYYYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD).</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
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<tbody>
<tr>
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<td>Data Type</td>
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<td></td>
</tr>
<tr>
<td>3</td>
<td>Invoice_Line_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:lineNumber*</td>
<td>Line item number of the invoice. Leave blank if adjustment is at customer (not invoice) level.</td>
</tr>
<tr>
<td>4</td>
<td>Adjustment_Line_Amount</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>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.</td>
</tr>
<tr>
<td>5</td>
<td>Adjustment_Line_Amount_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountCurrency</td>
<td>The functional or group currency related to the adjustment amount. See ISO 4217 coding.</td>
</tr>
<tr>
<td>6</td>
<td>Adjustment_Line_Amount_Reporting</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountTriangulationAmount</td>
<td>Transaction monetary amount recorded in the reporting currency.</td>
</tr>
<tr>
<td>7</td>
<td>Adjustment_Line_Reporting_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountTriangulationCurrency</td>
<td>The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.</td>
</tr>
<tr>
<td>8</td>
<td>Adjustment_Line_Amount_Local</td>
<td>1</td>
<td>NUMERIC</td>
<td>gl-muc:amountOriginalAmount</td>
<td>Transaction monetary amount in local currency.</td>
</tr>
<tr>
<td>9</td>
<td>Adjustment_Line_Local_Currency</td>
<td>1</td>
<td>TEXT</td>
<td>gl-muc:amountOriginalCurrency</td>
<td>The currency for local reporting requirements. See ISO 4217 coding.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
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</tr>
<tr>
<td>10</td>
<td>Tax1_Type</td>
<td>1</td>
<td>TEXT</td>
<td>25</td>
<td>Code for Tax1 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD.</td>
</tr>
<tr>
<td>11</td>
<td>Tax2_Type</td>
<td>1</td>
<td>TEXT</td>
<td>25</td>
<td>Code for Tax2 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD.</td>
</tr>
<tr>
<td>12</td>
<td>Tax3_Type</td>
<td>1</td>
<td>TEXT</td>
<td>25</td>
<td>Code for Tax3 type (for example, Sales, VAT). This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD.</td>
</tr>
<tr>
<td>13</td>
<td>Tax1_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).</td>
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<td>14</td>
<td>Tax2_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).</td>
</tr>
<tr>
<td>15</td>
<td>Tax3_Type_Description</td>
<td>1</td>
<td>TEXT</td>
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<td>Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).</td>
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<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
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<td>XBRL GL Taxonomy Element</td>
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<tr>
<td>16</td>
<td>Tax1_Local</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-cor:taxAmount</td>
<td>The amount of Tax1_Type included in the transaction. Recorded in local currency.</td>
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<tr>
<td>17</td>
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<td>The amount of Tax2_Type included in the transaction. Recorded in local currency.</td>
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<td>The amount of Tax3_Type included in the transaction. Recorded in local currency.</td>
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<td>TEXT</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = &quot;debit-value&quot; in a second account structure</td>
<td>GL account number on which the debit side of the transaction has been posted.</td>
</tr>
<tr>
<td>20</td>
<td>GL_Line_Credit_Account_Number</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:accountMainID with gl-cor:accountPurposeDescription = &quot;credit-value&quot; in a second account structure</td>
<td>GL account number on which the credit side of the transaction has been posted.</td>
</tr>
<tr>
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<td>GL_Tax1_Debit_Account_Number</td>
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<td>TEXT</td>
<td>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 gl-cor:accountMainID.</td>
<td>GL account number on which the debit side of the Tax1 transaction has been posted.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
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<td>GL account number on which the credit side of the Tax1 transaction has been posted.</td>
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<td>(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.)</td>
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<tr>
<td>30</td>
<td>Segment04</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
<tr>
<td>31</td>
<td>Segment05</td>
<td>2</td>
<td>TEXT</td>
<td>25</td>
<td>See above</td>
</tr>
</tbody>
</table>

### Additional Comment for XBRL GL

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;other&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = &quot;ads:AP_Adjustments_Lines_YYYYMMDD_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>

* 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 Payment_Type_Listing_YYYYMMDD

The Payment_Type_Listing_YYYYMMDD file contains detailed descriptions of Payment_Type codes.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payment_Type</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:paymentMethod</td>
<td>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 supplier.</td>
</tr>
<tr>
<td>2</td>
<td>Payment_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentTypeDescription</td>
<td>The description of the code value indicating the type of transaction (for example, check, wire transfer, cash, and so on).</td>
</tr>
</tbody>
</table>

**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 Payment_Type_Listing_YYYYMMDD and ARPA Adjustment_Type_Listing will be by including gl-cor:documentType to indicate the type of payment (for example, check, payment-other) for Payment_Type_Listing_YYYYMMDD and the type of adjustment (for example, debit-memo, credit-memo, finance-charge, manual-adjustment) for the PR_Adjustment_Type_Listing_YYYYMMDD.

The enumerations most widely used in procure-to-pay include:

- check
- debit-memo
- credit-memo
- finance-charge
- invoice
order-customer

payment-other

reminder

tegata

shipment

receipt

manual-adjustment

other

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = “ads: Payment_Type_Listing_YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>
2.13 AP_Adjustment_Type_Listing_YYYYMMDD

The AP_Adjustment_Type_Listing_YYYYMMDD file contains detailed descriptions of AP_Adjustment_Type codes.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AP_Adjustment_Type</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:paymentMethod</td>
<td>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 supplier.</td>
</tr>
<tr>
<td>2</td>
<td>AP_Adjustment_Type_Description</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:documentTypeDescription</td>
<td>The description of the code value indicating the type of transaction (for example, credit memo, debit memo, finance charge, other adjustments, and so on).</td>
</tr>
</tbody>
</table>

**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 Payment_Type_Listing_YYYYMMDD and AP_Adjustment_Type_Listing will be by including gl-cor:documentType to indicate the type of payment (for example, check, payment-other) for Payment_Type_Listing_YYYYMMDD and the type of adjustment (for example, debit-memo, credit-memo, finance-charge, manual-adjustment) for the AP_Adjustment_Type_Listing_YYYYMMDD.

The enumerations most widely used in procure-to-pay include:

- check
- debit-memo
- credit-memo
- finance-charge
- invoice
For an AP adjustment type listing, additional required or recommended fields include the following:

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = “other”</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor: entriesComment</td>
<td>value = “ads: AP_Adjustment_Type_Listing_YYYYMMDD”</td>
<td>[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.</td>
</tr>
</tbody>
</table>
2.14 Supplier_Listing_YYYYMMDD

The Supplier_Listing_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.

<table>
<thead>
<tr>
<th>Field #</th>
<th>Field Name</th>
<th>Level</th>
<th>Flat File Data</th>
<th>XBRL GL Taxonomy Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplier_Account_ID</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:identifierCode for internal # with gl-cor:identifierType = &quot;vendor&quot;</td>
<td>Identifier of the supplier to whom payment is due or from whom unused credits have been applied.</td>
</tr>
<tr>
<td>2</td>
<td>Supplier_Account_Name</td>
<td>1</td>
<td>TEXT</td>
<td>gl-cor:identifierDescription</td>
<td>The name of the supplier.</td>
</tr>
<tr>
<td>3</td>
<td>Supplier_Group</td>
<td>2</td>
<td>TEXT</td>
<td>gl-cor:identifierCategory</td>
<td>If the organization segments suppliers into groups, the group to which this supplier is assigned.</td>
</tr>
<tr>
<td>4</td>
<td>Supplier_Physical_Street_Address1</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:identifierStreet (*) with gl-bus:identifierAddressPurpose = &quot;physical&quot;</td>
<td>The physical street address line 1 of the supplier.</td>
</tr>
<tr>
<td>5</td>
<td>Supplier_Physical_Street_Address2</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:identifierAddressStreet2*</td>
<td>The physical street address line 2 of the supplier.</td>
</tr>
<tr>
<td>6</td>
<td>Supplier_Physical_City</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:identifierCity*</td>
<td>The physical city where the supplier is located.</td>
</tr>
<tr>
<td>7</td>
<td>Supplier_Physical_State_Province</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:identifierStateOrProvince*</td>
<td>The physical state or province where the supplier is located. Recommend ISO 3166-2.</td>
</tr>
<tr>
<td>8</td>
<td>Supplier_Physical_ZipPostalCode</td>
<td>1</td>
<td>TEXT</td>
<td>gl-bus:identifierZipOrPostalCode*</td>
<td>The zip code of the city where the supplier is physically located.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------</td>
<td>-------</td>
<td>----------------</td>
<td>--------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Supplier_Physical_Country</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-bus:identifierCountry*</td>
</tr>
<tr>
<td>10</td>
<td>Supplier_TIN</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierAuthorityCode for tax #</td>
</tr>
<tr>
<td>11</td>
<td>Supplier_Billing_Address1</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:identifierStreet (**) with gl-bus:identifierAddressPurpose = &quot;billing&quot;</td>
</tr>
<tr>
<td>12</td>
<td>Supplier_Billing_Address2</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:identifierAddressStreet2**</td>
</tr>
<tr>
<td>13</td>
<td>Supplier_Billing_City</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>gl-bus:identifierCity**</td>
</tr>
<tr>
<td>14</td>
<td>Supplier_Billing_State_Province</td>
<td>1</td>
<td>TEXT</td>
<td>6</td>
<td>gl-bus:identifierStateOrProvince**</td>
</tr>
<tr>
<td>15</td>
<td>Supplier_Billing_ZipPostalCode</td>
<td>1</td>
<td>TEXT</td>
<td>20</td>
<td>gl-bus:identifierZipOrPostalCode**</td>
</tr>
<tr>
<td>16</td>
<td>Supplier_Billing_Country</td>
<td>1</td>
<td>TEXT</td>
<td>3</td>
<td>gl-bus:identifierCountry**</td>
</tr>
<tr>
<td>17</td>
<td>Active_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>XBRL GL uses gl-cor:identifierActive to note that the supplier is currently active or inactive.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>gl-cor:dateAcknowledged</td>
</tr>
<tr>
<td>18</td>
<td>Inactive_Date</td>
<td>2</td>
<td>DATE</td>
<td></td>
<td>gl-cor:confirmedDate</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------</td>
<td>-------</td>
<td>----------------</td>
<td>--------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Length</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Transaction_Credit_Limit</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-muc:amountRestatedAmount</td>
<td>The per invoice credit limit established with this supplier.</td>
</tr>
<tr>
<td>20</td>
<td>Overall_Credit_Limit</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-cor:amount</td>
<td>The credit limit for the total outstanding balance approved for the supplier.</td>
</tr>
<tr>
<td>21</td>
<td>Terms_Discount_Percentage</td>
<td>2</td>
<td>NUMERIC</td>
<td>gl-cor:terms</td>
<td>The discount percentage the supplier may provide 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 &quot;xx.x% dd Net dd,&quot; such as 2% 10 Net 30 for 2% discount if paid within 10 days, with the net due in 30 days.</td>
</tr>
<tr>
<td>22</td>
<td>Terms_Discount_Days</td>
<td>2</td>
<td>NUMERIC</td>
<td>See description for field number 8</td>
<td>The number of days from the invoice date the supplier allows to take advantage of discounted terms. Terms are represented as digits with no decimal places (for example, nnn).</td>
</tr>
<tr>
<td>23</td>
<td>Terms_Due_Days</td>
<td>2</td>
<td>NUMERIC</td>
<td>See description for field number 8; explicit in gl-cor:maturityDate</td>
<td>The number of days allowed to meet the obligation before an invoice becomes overdue.</td>
</tr>
<tr>
<td>24</td>
<td>Entered_By</td>
<td>1</td>
<td>TEXT</td>
<td>100</td>
<td>User_ID (from User_Listing file) for person who created the record.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------</td>
<td>-------</td>
<td>---------------------------------</td>
<td>------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>25</td>
<td>Entered_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-cor:enteredDate</td>
<td>The 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.</td>
</tr>
<tr>
<td>26</td>
<td>Entered_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously.)</td>
<td>The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>27</td>
<td>Approved_By</td>
<td>2</td>
<td>TEXT</td>
<td>100 gl-cor:entryResponsiblePerson</td>
<td>User ID (from User_Listing file) for person who approved the entry.</td>
</tr>
<tr>
<td>28</td>
<td>Approved_By_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-cor:confirmedDateRepeat</td>
<td>The date the entry was approved.</td>
</tr>
<tr>
<td>29</td>
<td>Approved_By_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:confirmedDateRepeat, mentioned previously.)</td>
<td>The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>30</td>
<td>Last_Modified_By</td>
<td>2</td>
<td>TEXT</td>
<td>100 gl-bus:enteredByModified</td>
<td>User_ID (from User_Listing file) for the last person modifying this entry.</td>
</tr>
<tr>
<td>31</td>
<td>Last_Modified_Date</td>
<td>2</td>
<td>DATE</td>
<td>gl-usk:lastDateRepeat</td>
<td>The date the entry was last modified.</td>
</tr>
<tr>
<td>32</td>
<td>Last_Modified_Time</td>
<td>2</td>
<td>TIME</td>
<td>(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)</td>
<td>The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).</td>
</tr>
<tr>
<td>33</td>
<td>PrimaryContact_Name</td>
<td>2</td>
<td>TEXT</td>
<td>100 gl-cor:identifierContactAttentionLine</td>
<td>Name of the primary contact at the supplier.</td>
</tr>
<tr>
<td>Field #</td>
<td>Field Name</td>
<td>Level</td>
<td>Flat File Data</td>
<td>XBRL GL Taxonomy Element</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------</td>
<td>-------</td>
<td>----------------</td>
<td>-------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Data Type</td>
<td>Length</td>
<td>gl-cor:identifierContactPhoneNumber</td>
</tr>
<tr>
<td>34</td>
<td>PrimaryContact_Phone</td>
<td>2</td>
<td>NUMERIC</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>PrimaryContact_Email</td>
<td>2</td>
<td>TEXT</td>
<td>100</td>
<td>gl-cor:identifierContactEmailAddress</td>
</tr>
</tbody>
</table>

**Additional Comment for XBRL GL**

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Content</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>gl-cor:entriesType</td>
<td>value = &quot;account&quot;</td>
<td>[entriesType] is a mandatory field; [other] is an enumerated value.</td>
</tr>
<tr>
<td>gl-cor:entriesComment</td>
<td>value = &quot;ads: Supplier_Listing_YYYYMMDD&quot;</td>
<td>[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.</td>
</tr>
</tbody>
</table>
3.0 P2P 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:

<table>
<thead>
<tr>
<th>Test</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date and Control Totals</td>
<td></td>
</tr>
<tr>
<td>Required files</td>
<td>Confirm all requested files and data fields have been provided.</td>
</tr>
<tr>
<td>Date ranges</td>
<td>Minimum and maximum dates for the following dates:</td>
</tr>
<tr>
<td></td>
<td>• Purchase_Orders_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Purchase_Order_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• Goods_Received_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Transaction_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• Invoices_Received_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Invoice_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Invoice_Due_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• Open_Accounts_Payables_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Invoice_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Invoice_Due_Date</td>
</tr>
<tr>
<td></td>
<td>• AP_Cash_Application_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ AP_Activity_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• Payments_Made_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Payment_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• AP_Adjustments_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Adjustment_Date</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td></td>
<td>• Supplier_Listing_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>‐ Entered_Date</td>
</tr>
<tr>
<td>Control totals</td>
<td>Record count and total sum of amount fields for:</td>
</tr>
<tr>
<td></td>
<td>• Purchase_Orders_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• Goods_Received_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• Invoices_Received_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• Open_Accounts_Payables_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• AP_Cash_Application_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• Payments_Made_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td></td>
<td>• AP_Adjustments_YYYYMMDD_YYYYMMDD</td>
</tr>
<tr>
<td>Data Review</td>
<td></td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Missing data</td>
<td>Number of missing or blank values listed by field.</td>
</tr>
<tr>
<td>Invalid data</td>
<td>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).</td>
</tr>
</tbody>
</table>
4.0 P2P 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.

P2P

Consider the following questions:

1. Which data are provided at the line-item level (for example, by purchase order line item, by invoice line item, by receipt document line item) or at a more aggregate level (for example, by purchase order, by invoice, by receipt)?

2. Which level 1 and level 2 data fields are not provided?

3. Are accounts payables tracked by supplier invoice or in aggregate for the supplier?

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 payable 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 disbursement application? Is a disbursement applied only to specific documents, to oldest balances, to supplier account?

10. How do you differentiate non-supplier payables from supplier payables?
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 and master file tables?
3. How does the system prevent the reuse or manual override of transaction numbers?
4. Are all transaction time fields normalized to a single time zone? If so, what is that time zone?