



Distinctives of XBRL's Global Ledger Framework

*XBRL GL Outreach Call
14 February 2008*

You Have Choices

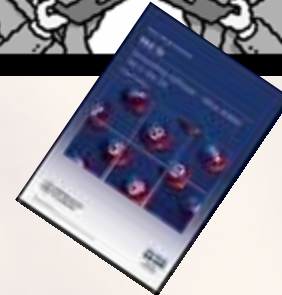
- There are multiple solutions being proposed for standardized representations of the information in “back-end” accounting systems, in whole or part
- There are also multiple sets of “building blocks” for creating such representations
- Of course, you can build something from scratch that meets your precise requirements



– För datorprogram som vill
... ta med andra datorprogram...



**XML Auditfile Financieel:
digitaal hulpmiddel bij
belastingcontrole**



Like Syms®: “An Educated Consumer ...”

- Is Our Best Customer
- An XBRL GL approach may be less expensive than developing yourself, with greater ROI
- XBRL GL is a more complete, holistic and integrated solution than other existing works
- The *investment* is learning (enough) XBRL GL to properly represent your information.
- The “*compromise*” is using someone else’s work, elements and structures.

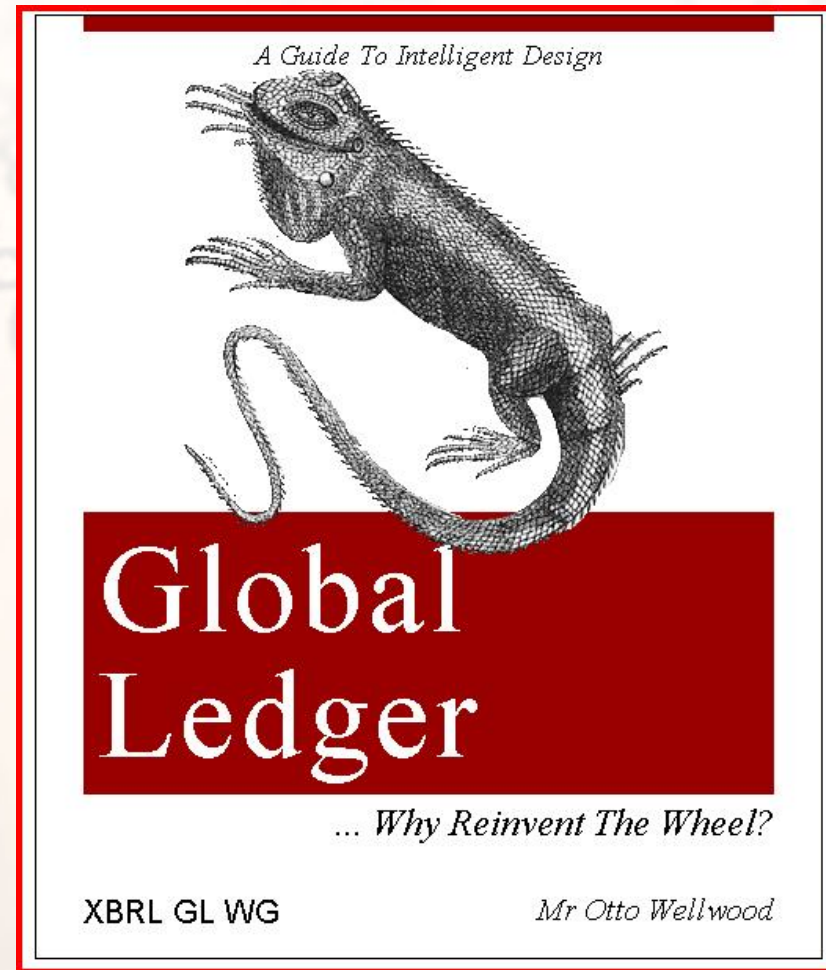
You Could Build It Yourself

- Do you have the time?
- Do you have the knowledge?
 - Technical (XML)
 - Technical (Business)
 - Technical (Data modeling)
- Do you have the resources?



Why Reinvent the Wheel?

- Arguments
 - Your own terms
 - Your own structures
 - Efficiency in your IT environment
 - Only the information you are interested in
 - less static
- Our Answers



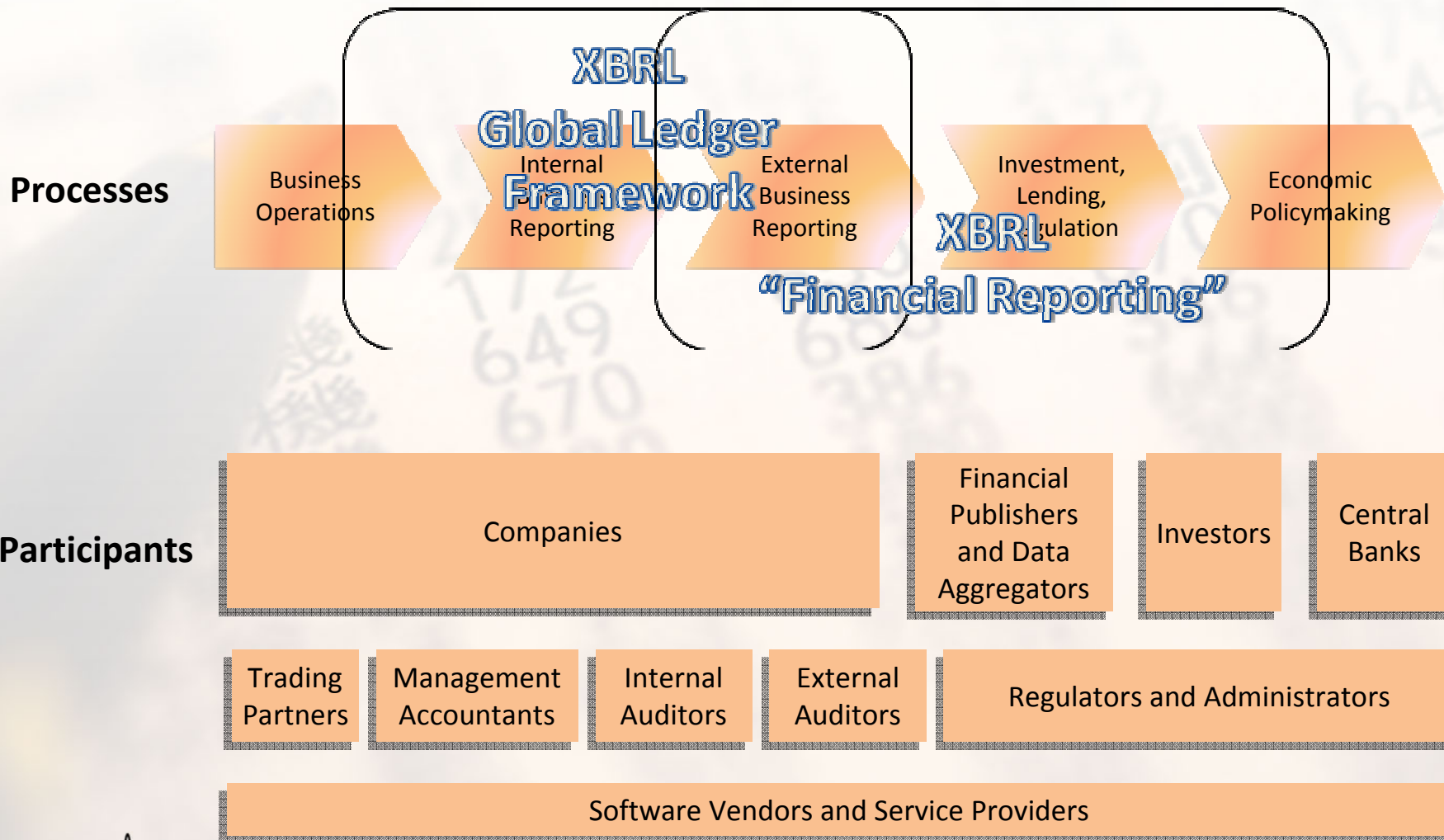
You Could Use Something Else

- Business representations
- Indirect tax representations
- Audit/forensic representations

Distinctives - Scope

- Full and seamless interface
 - Holistic
 - One generic extensible framework
 - Not limited to one region, one type of reporting or one series of modules
 - Bridges from transactions to end reporting
 - To XBRL, IRS and any other XML-based reporting; multiple links
 - From any electronic source document
 - Alternatives have a single outgoing link - at most – and normally no incoming link

Business Reporting Supply Chain



Distinctives – Audit/Data Interchange

- Monolithic/modular balance
 - For full recording of all changes as necessary or normalization for reduced sizes
 - Alternatives are primarily modular/snapshot; lose intra-period changes
- “Two masters”
 - Enumerations for data interchange
 - Free-form fields for audit
 - Alternatives focus on one or the other

Distinctives - Reconciliation

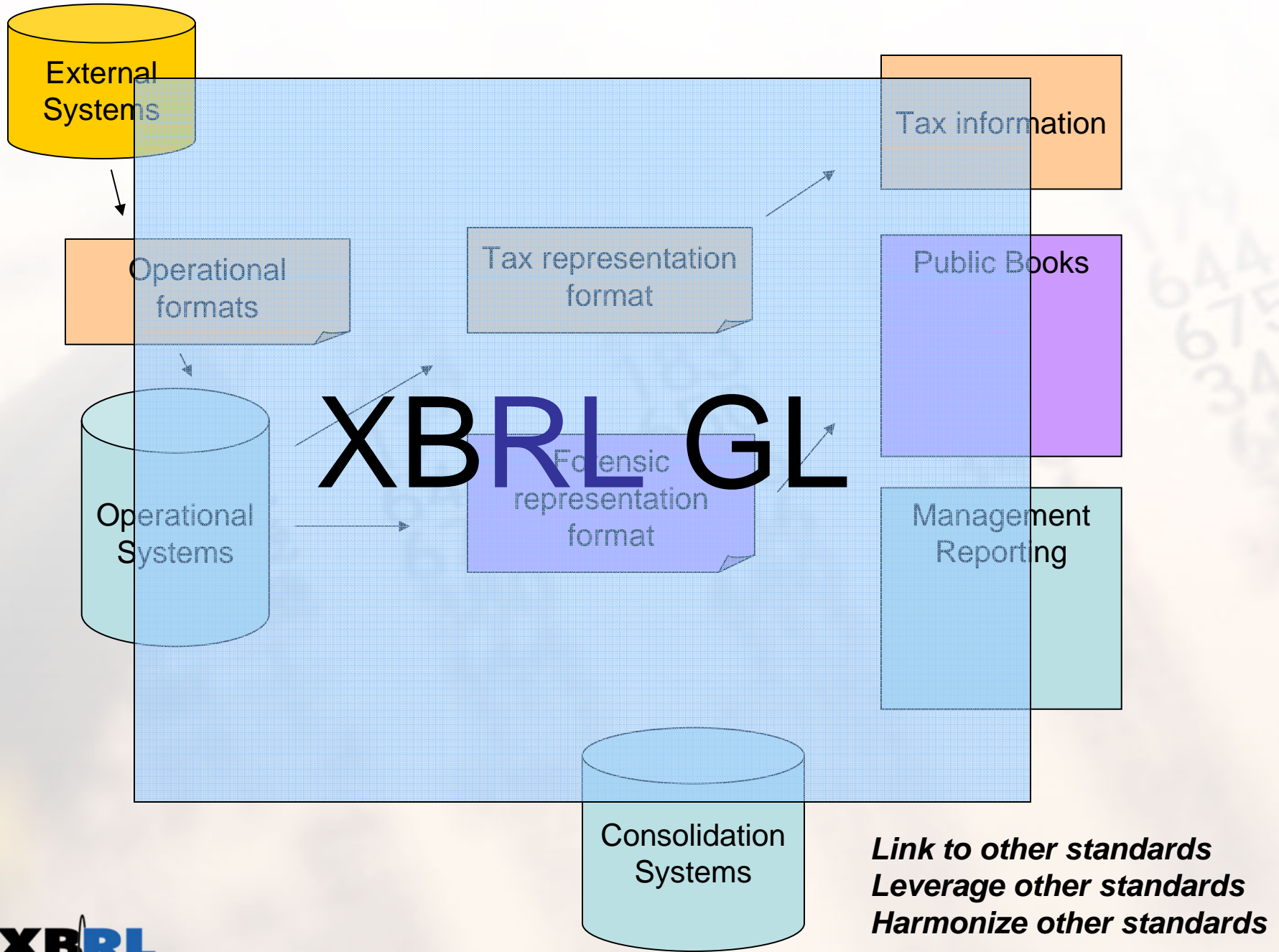
- Reporting Calendar structure
 - Bucketed time periods for different types of reporting
 - Alternatives are limited to one type of reporting, one calendar
- Concurrent/parallel books
 - Track book, tax, management and other kinds of reporting simultaneously, recording all of the differences and the reasons
 - Alternatives are focused on one type of reporting

Structure – Modular, Structured

- XBRL GL is building blocks
 - Individuals and organizations
 - Resources
 - Accounts and mappings
 - Documents

Structure – Modular, Structured

- XBRL GL is a framework
 - A consistent structure on which to build
 - xbrl - envelope
 - accountingEntries – batches
 - documentInfo – about the batch
 - entityInformation – about the organization
 - entryDetail
 - accounts, identifiers, measurables, etc.
 - An official extensibility method



Questions



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