

# **XBRL GL - Working Group Note - Elaborating on Enumerations: a Supplement to the Documentation in the XBRL GL Label Linkbases**

Working Group Note dated 2008-01-30

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is non-normative.

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## **Abstract**

This document discusses the use of enumerated fields, entry fields where values are limited to a predefined set of choices, within the XBRL Global Ledger Framework.

## **Status**

Circulation of this Working Group Note is unrestricted. Recipients are invited to submit comments to the author or to the XBRL GL Working Group [xbrlgl@xbrl.org](mailto:xbrlgl@xbrl.org), and to submit notification of any relevant patent rights of which they are aware and to provide supporting documentation.

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## 1. Introduction

An important tool used by the XBRL Global Ledger Framework (XBRL GL) to facilitate data exchange is the use of enumerated fields – entry fields where the choices are limited to a predefined and fixed set of possible entries. For example, the only required field in XBRL GL is such an enumerated field – the [entriesType] field is the main key to understanding the content of the [accountingEntries] batch of information. However, enumerated fields challenge the student of XBRL GL as enumerated fields are not common in XBRL FR, and many of today's XBRL tools don't make the lists of enumerations, or choices, transparent to a reviewer. They do not appear on standard reports from taxonomy tools; it is not until someone tries to validate an instance document that the errors are reported in some cases.

In addition to the enumerations themselves not being easily available, XML Schema does not provide a standard tool for documenting the meaning of enumerations; XBRL's labels don't routinely describe enumerations, as they describe the field and not the options for the content of the field. The Dimensional taxonomies, which act like enumeration tools for segments and scenarios in FR contexts, are XBRL's first recognition of this limitation, and use XBRL taxonomies instead of XML Schema enumerations to solve the problem.

In this document, formerly known as 10E - Eric's Educational, Exhaustive and Expansive Explanation of Each and Every Enumeration: Early Edition, we wish to provide more exposure to the enumerated fields in XBRL GL, provide a central document for communicating the meanings, and facilitate the discussion of the expansion and precision of the enumerated fields.

## 2. Enumerations in XBRL GL

### Why XBRL GL uses enumerations

As we often note, XBRL GL attempts to serve two masters. First, it attempts to serve as an *audit file*, capturing exactly what was in the originating system. Second, it attempts to serve as a *data interchange file*, providing keys for the consuming application to better understand what the producing application has provided. For the most important fields where a shared understanding is necessary to be able to import, analyze and reuse the data, the XBRL GL philosophy has led to field "pairs" – concepts that have both an enumerated version and a free-form version.

For example, an auditor may want to analyze information from an accounting system's cash disbursement journal to look for entries that normally wouldn't flow through cash, such as depreciation. There is no global standard in place today to identify entries from a source journal associated with cash disbursements. XBRL GL has an enumerated field, [sourceJournalID], where an enumerated value of {cd} represents the Cash Disbursements journal. XBRL GL also provides a [sourceJournalDescription] field for a free-form entry, so the publishing application can indicate its own code or phrase for the source journal they use for "Cash Disbursements" – perhaps they call it "Cash Disbursement Journal", similar but not identical and therefore not easy to integrate.

As previously noted, [entriesType] is the only required content field in XBRL GL today, so XBRL GL does not force publishers to use any other enumerated fields. However, regulators, information partners and software may require the use of certain fields for optimal data exchange.

### Principals used in creating enumerations

We have tried to be consistent in the development of the taxonomy and to use certain principles in the creation of enumerations.

- If there is a reasonable set of fixed entries that provide value in data interchange, a set of enumerations is provided.
- The words used to represent the enumerations could have been simple randomized strings (GUID); English language phrases (recommended UK English for future development) or common abbreviations expressed in lower case have been used since most of the development has been by (US) English-speaking participants. However, the enumerations chosen are just meant to be a code used to provide consistent entries in key fields.

- They should not need to be translated for regional/different language use, but are meant to be the global underlying code for system-to-system exchange. English language terms were used, but applications can isolate the user and provide localized terms in the user interface instead of the enumerated terms.
- An “other” option is generally provided, except in the narrowest cases.

### **XBRL GL’s enumerations – not always clearly defined in the taxonomies**

During the development of the XBRL GL taxonomies, and due to the lack of enumeration-friendly tooling, the meanings for the individual enumerations were sometimes lost.

- The explanations for some are left in the XBRL GL mailing lists and never made it into the taxonomy proper.
- Some explanations are embedded in other XBRL GL related documents, such as the *Conceptual Guide*<sup>1</sup>, PowerPoint presentations used at XBRL GL meetings and trainings, and other documents provided by the XBRL GL group.
- Some are explained in the taxonomy documentation (up through 2.0a, in the Schema; in 2.1, in the documentation label) but over the years of development, the documentation and the enumerations were not always kept in synch.
- Some were considered “obvious” to anyone with experience in accounting systems; this proved to be a difficulty when translation teams did not have accounting system backgrounds but were called upon to rephrase information for their region’s business environments.
- Others were left to implementers to use as they saw fit.

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<sup>1</sup> Available upon request.

### 3. Other challenges in understanding

#### Tooling Challenges

As noted in the introduction, enumerations have not played a major role in the Financial Reporting taxonomies, so most XBRL tooling does not facilitate the development of or exposure to enumerated fields. In

, you can see the enumerations for [entriesType] in the "Content Model" tab of the Fujitsu Taxonomy Creator.

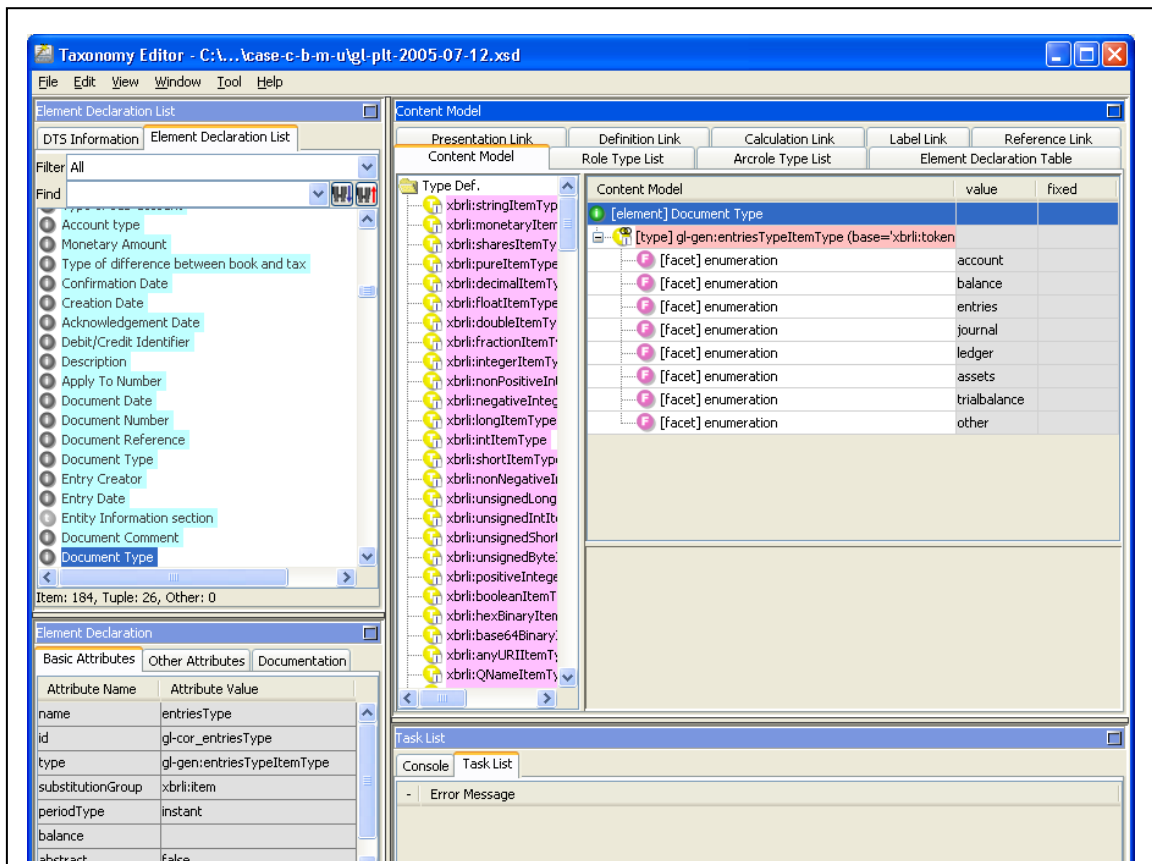
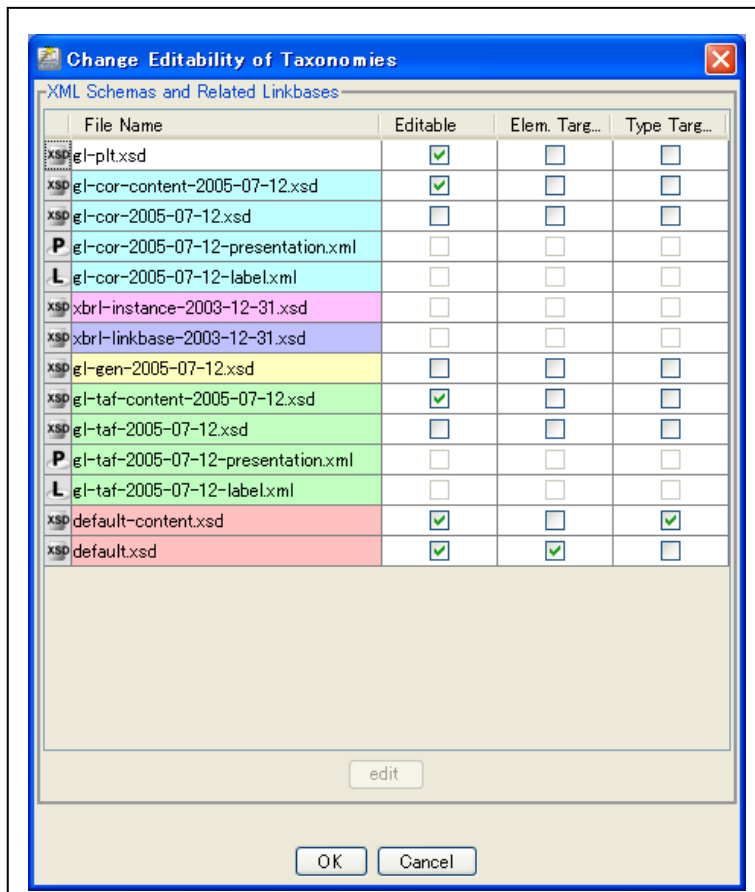


Figure 1: Viewing enumerations in the Fujitsu Taxonomy Editor

A careful scan of the screen shot will expose another challenge to those not very familiar with XBRL GL: the enumerations are not stored in the same schema (.xsd) file as the elements. The schema for [entriesType] is the CORE schema (*gl-cor*); the schema in which the [entriesType] enumerations reside is the GEN (*gl-gen*). You can see how the current alpha release of the Fujitsu GL Taxonomy Editor has the user choose which files they are working on with the screen shown in Figure 2.

In order to facilitate the extensibility and customization of the taxonomies that make up the XBRL GL framework, the enumerations are stored in separate files from the original definitions of the related elements. In that fashion, the enumerations can be modified without affecting the original schemas.

While the approach uses XML Schema standard tooling, few XML Schema tools fully incorporate all of the XML Schema functionality, and so the connection may not be obvious in off-the-shelf tooling and parsers.



**Figure 2: Many files make up the XBRL GL Framework**

Another tool that can expose enumerations is the Semansys Taxonomy Viewer, as illustrated in Figure 3

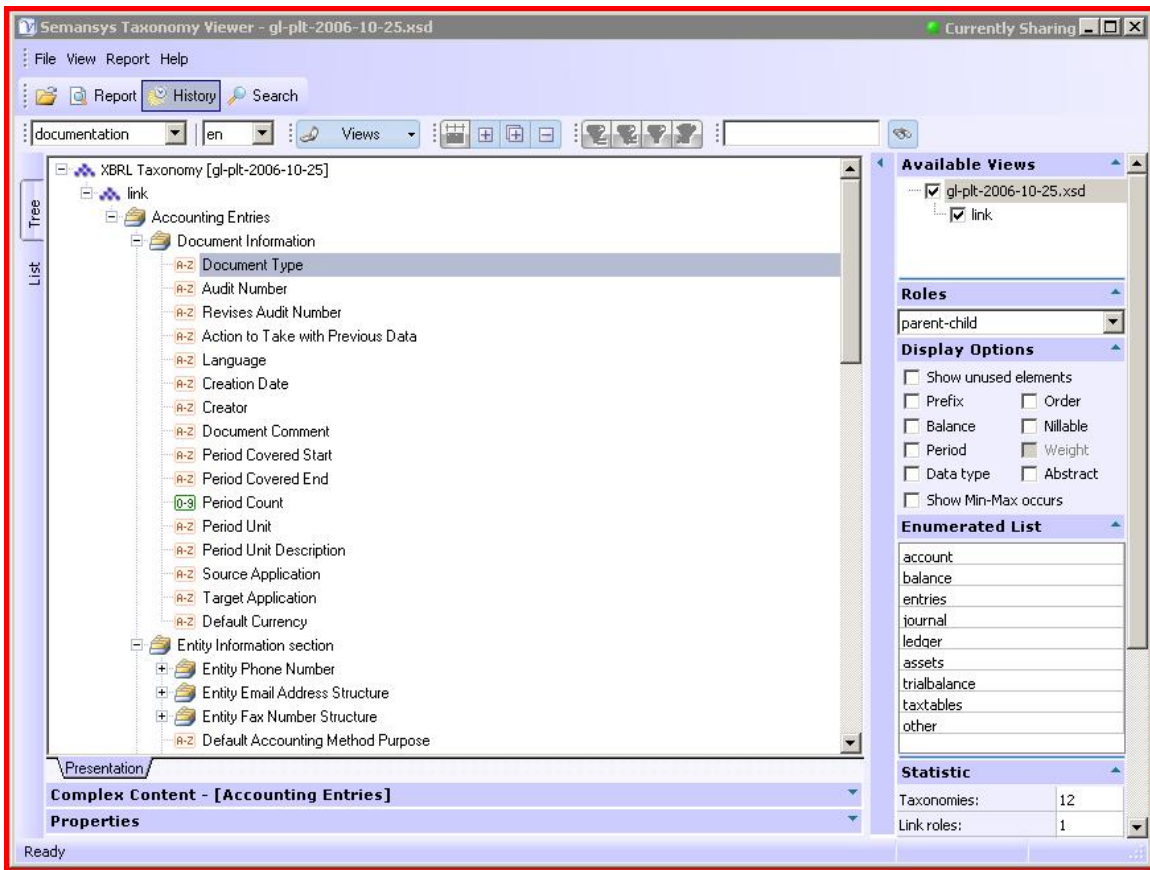


Figure 3: The Semansys Taxonomy Viewer

## 4. Enumerations

The different fields with enumerations are provided below. The explanations are currently non-normative, but provide additional helpful guidance in understanding the meaning of each choice.

We believe that the list of enumerations in the Table of Content is complete. However, if you find an item that we have missed, if the descriptions are not complete and useful or you have other suggestions please drop us a note at [xbrlgl@xbrl.org](mailto:xbrlgl@xbrl.org).

### accountantContactPhoneNumberDescription

#### Documentation:

*Accountant Contact Phone Number Description such as Main, Investor relations, etc.*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="bookkeeper"/>	See note above.
<enumeration value="controller"/>	See note above.
<enumeration value="direct"/>	See note above.
<enumeration value="fax"/>	See note above.
<enumeration value="investor-relations"/>	See note above.
<enumeration value="main"/>	See note above.
<enumeration value="switchboard"/>	See note above.
<enumeration value="other"/>	See note above.

### accountantEngagementType

#### Documentation:

*Type of engagement being performed by external accountant*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="audit"/>	See note above
<enumeration value="review"/>	See note above.
<enumeration value="compilation"/>	See note above.
<enumeration value="tax"/>	See note above.
<enumeration value="other"/>	See note above.

### accountPurposeCode

#### Documentation:

*.Code related to usage for account aggregate - Consolidating, European, IFRS, Offsetting, Primary, Tax, USGAAP, Japanese, Other. Japanese companies will use this for the tax required offsetting entry. If left blank, assumes default accounting method for company.*

<enumeration value="consolidating"/>	Account used at the consolidating level rather than the local/primary level.
<enumeration value="european"/>	Account primarily used for jurisdictional reporting.



	The word "european" seems overly specific, of course; but it is only a code to mean regional/jurisdictional/local and not US GAAP/IFRS or a more global standard.
<enumeration value="ifrs"/>	Account primarily used for IFRS reporting.
<enumeration value="offsetting"/>	For Japanese purposes, the offsetting account in the necessary "quadruple entry" system.
<enumeration value="primary"/>	The local set of books, May overlap with book (iasb, usgaap, etc.) or tax.
<enumeration value="tax"/>	Accounts primarily used for tax reporting. The jurisdiction is specified in the accounting method structure and related tools.
<enumeration value="usgaap"/>	Accounts used for US financial reporting.
<enumeration value="japanese"/>	Accounts used for Japanese reporting
<enumeration value="other"/>	For other types of accounts.

## accountType

### Documentation:

*Type of account*

<enumeration value="account"/>	When an account is a typical "financial" account, one of the accounts of the trial balance.
<enumeration value="bank"/>	When account is used to identify a bank/bank account.
<enumeration value="employee"/>	When account is used to identify an employee. Can be used in conjunction with [identifierReference] structure.
<enumeration value="customer"/>	When account is used to identify a customer (common in Continental systems). Can be used in conjunction with [identifierReference] structure.
<enumeration value="job"/>	When account is used to identify a job for job costing. Can be used in conjunction with [jobInfo] structure.
<enumeration value="vendor"/>	When account is used to identify a vendor (common in Continental systems). Can be used in conjunction with [identifierReference] structure.
enumeration value="measurable"/>	When account is used to identify a job for fixed assets or in general as an alternative/complementary way to represent data related to measurables. Can be used in conjunction with [measurable] structure.
<enumeration value="statistical"/>	When an account is a statistical (non-financial) account. Useful for performance measurement.
<enumeration value="other"/>	For accounts used to represent other types of information.

## bookTaxDifference

### Documentation:

*Enumerated field with possible values of permanent, temporary or none indicating the type of difference between book and tax accounting methods. Omission of this field is equivalent to "none"*

<enumeration value="permanent"/>	The book-tax difference is not a timing difference; the difference is not capable of being reversed in future periods (or is not a reversal from a prior period).
<enumeration value="temporary"/>	The book-tax difference is a timing difference, capable of being reversed in a future period or

	representing a reversal from a prior period,
<enumeration value="none"/>	Provided to specifically state there is no book/tax difference. The field could otherwise be left out to implicitly say there is no book/tax difference.

## budgetAllocationCode

### Documentation:

Code associated with the calculation formula: e.g. (D)ivide by number of periods, (T)otal for period given

<enumeration value="D"/>	(D)ivide by a number of periods
<enumeration value="T"/>	(T)otal for period given

## contactPhoneNumberDescription

### Documentation:

Contact Phone Number Description such as Main, Investor relations, etc.

Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.

<enumeration value="bookkeeper"/>	See note above
<enumeration value="controller"/>	See note above
<enumeration value="direct"/>	See note above
<enumeration value="fax"/>	See note above
<enumeration value="investor-relations"/>	See note above
<enumeration value="main"/>	See note above
<enumeration value="switchboard"/>	See note above
<enumeration value="other"/>	See note above

## debitCreditCode

### Documentation:

Optional identifier of whether the amount is a (D)ebit, a (C)redit or Undefined

<enumeration value="D"/>	Debit
<enumeration value="C"/>	Credit
<enumeration value="debit"/>	Debit
<enumeration value="credit"/>	Credit
<enumeration value="undefined"/>	Undefined

## dmJurisdiction

### Documentation:

Jurisdiction (e.g. federal, state, local): e.g. US Federal, Province of Québec, other identifier

<enumeration value="F"/>	Federal
<enumeration value="federal"/>	Federal
<enumeration value="S"/>	State
<enumeration value="state"/>	State
<enumeration value="L"/>	Local
<enumeration value="local"/>	Local
<enumeration value="other"/>	Other

## documentType

### Documentation:

*An enumerated field describing the original source document, with invoice, voucher, check and other enumerated entries*

<enumeration value="check"/>	Check/cheque or similar document sent or received. See also [paymentMethod].
<enumeration value="debit-memo"/>	Debit memo sent or received
<enumeration value="credit-memo"/>	Credit memo sent or received
<enumeration value="finance-charge"/>	Finance charge sent or received
<enumeration value="invoice"/>	Invoice or similar originating document for charges sent to a customer.
<enumeration value="order-customer"/>	An order from a customer
<enumeration value="order-vendor"/>	An order sent to a vendor (purchase order)
<enumeration value="payment-other"/>	A payment in a form other than a check/cheque
<enumeration value="reminder"/>	A reminder document - normally would not have accounting significance
<enumeration value="tegata"/>	An official Japanese document - if you have to ask, you, like I, won't understand.
<enumeration value="voucher"/>	Invoice received from a vendor.
<enumeration value="shipment"/>	Notification of a shipment, probably against an order, preceding an invoice.
<enumeration value="receipt"/>	Notification or documentation of receipt of goods.
<enumeration value="manual-adjustment"/>	A manual adjustment against an account, other than one of the above.
<enumeration value="other"/>	A document not in one of the above categories. Its meaning will have to be determined from other factors.

## entriesType

### Documentation:

*account: information to fill in a chart of accounts file.*

*balance: the results of accumulation of a complete and validated list of entries for an account (or a list of account) in a specific period - sometimes called general ledger*

*entries: a list of individual accounting entries, which might be posted/validated or nonposted/validated*

*journal: a self-balancing (Dr = Cr) list of entries for a specific period including beginning balance for that period.*

*ledger: a complete list of entries for a specific account (or list of accounts) for a specific period; note - debits do not have to equal credits.*

*assets: a listing of open receivables, payables, inventory, fixed assets or other information that can be extracted from but are not necessarily included as part of a journal entry*

*trialbalance: the self-balancing (Dr = Cr) result of accumulation of a complete and validated list of entries for the entity in a complete list of accounts in a specific period.*

*taxtables: aids automated interpretation of instances that represent tax tables; Tax table are defined by using multiple [taxes] structures to gather the population of codes, authorities and rates; through [taxTableCode] cross-references in the [taxes] structure, these "master file" tax tables can be referenced.*

*Often sorted by date or by account, these terms have specific, and sometimes different, meanings in different areas. Common practice will drive accounting method/term matches.*

*taxtables: aids automated interpretation of*

<enumeration value="account"/>	Concentration is on the [account] structure and its content. This may related to customers, vendors, and other master files that are globally included in the term "account". See the [accountType] enumeration description for more information.
<enumeration value="balance"/>	See description provided in documentation.
<enumeration value="entries"/>	See description provided in documentation.
<enumeration value="journal"/>	See description provided in documentation.
<enumeration value="ledger"/>	See description provided in documentation.
<enumeration value="assets"/>	Represents not just "assets" but also liabilities - anything that ties to a balance sheet.
<enumeration value="trialbalance"/>	See description provided in documentation.
<enumeration value="taxtables"/>	Concentration on the [taxes] structure.
<enumeration value="other"/>	For all other types of representations.

## entryAccountingMethod

### Documentation:

*For this entry, the method of accounting represented - from: accrual, cash, modified cash, modified accrual, encumbrance, special methods, hybrid methods, other*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="accrual"/>	See note above
<enumeration value="cash"/>	See note above
<enumeration value="modified cash"/>	See note above
<enumeration value="modified accrual"/>	See note above
<enumeration value="encumbrance"/>	See note above
<enumeration value="special methods"/>	See note above
<enumeration value="hybrid methods"/>	See note above
<enumeration value="other"/>	See note above

## entryAccountingMethodPurpose

## Documentation:

*For this entry, the reporting purpose represented - from book, tax, management, statutory, other*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="book"/>	See note above
<enumeration value="tax"/>	See note above
<enumeration value="management"/>	See note above
<enumeration value="statutory"/>	See note above
<enumeration value="other"/>	See note above

## entryType

### Documentation:

*One of the following enumerated list: adjusting, budget, comparative, external-accountant, standard, passed-adjusting, eliminating, proposed, recurring, reclassifying, simulated, tax, other*

<enumeration value="adjusting"/>	***Formalization needed to firmly agree on the use of adjusting and standard. Some use "standard" to mean entries that come in from subledgers, and "adjusting" to show entries from the GL. Others use "adjusting" to mean normal entries whether from subledgers or the ledger, and "standard" to mean standard entries from a library used period after period.
<enumeration value="budget"/>	Entries related to amounts used to represent the budget figures.
<enumeration value="comparative"/>	Entries related to amounts used to represent comparative figures. Comparatives can be explicitly identified as figures for comparison with this tool, or be derived from actual prior period results.
<enumeration value="external-accountant"/>	Entries recommended by the external accountant or auditor.
<enumeration value="standard"/>	***Formalization needed to firmly agree on the use of adjusting and standard. Some use "standard" to mean entries that come in from subledgers, and "adjusting" to show entries from the GL. Others use "adjusting" to mean normal entries whether from subledgers or the ledger, and "standard" to mean standard entries from a library used period after period.
<enumeration value="passed-adjusting"/>	Adjusting entries that are "passed", not accepted, not posted, for being immaterial or otherwise unacceptable.
<enumeration value="eliminating"/>	Entries used as part of the elimination process.
<enumeration value="proposed"/>	Proposed entries, waiting for approval.
<enumeration value="recurring"/>	Entries from a "library" of entries that are reused period by period, such as depreciation or payroll accruals
<enumeration value="reclassifying"/>	An entry for reclassification purposes. Produces a substitution result.
<enumeration value="simulated"/>	An entry that is not "real" but is provided to see the results of certain actions or treatments.

<enumeration value="tax"/>	An entry for tax purposes only.
<enumeration value="other"/>	Entries of other kinds which must be determined from other information.

## identifierContactPhoneNumberDescription

### Documentation:

*Identifier Contact Phone Number Usage (Main, Investor Relations, etc.)*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="bookkeeper"/>	See note above
<enumeration value="controller"/>	See note above
<enumeration value="direct"/>	See note above
<enumeration value="fax"/>	See note above
<enumeration value="investor-relations"/>	See note above
<enumeration value="main"/>	See note above
<enumeration value="switchboard"/>	See note above
<enumeration value="other"/>	See note above

## identifierOrganizationType

### Documentation:

*Identifier Organization Type*

<enumeration value="individual"/>	Most often used to signify that the information being given describes a person.
<enumeration value="organization"/>	Used to signify that the information being provided is an organization - a sole proprietorship, a partnership, a corporation, or another entity, which may be associated with zero or more individuals.
<enumeration value="other"/>	Provided by the XBRL GL philosophy; for cases where legal or practical requirements need to identify an organization as other than an "individual" or "organization".

## identifierPhoneNumberDescription

### Documentation:

*Identifier Contact Phone Number Usage (Main, Investor Relations, etc.)*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="bookkeeper"/>	See note above
<enumeration value="controller"/>	See note above
<enumeration value="direct"/>	See note above

<enumeration value="fax"/>	See note above
<enumeration value="investor-relations"/>	See note above
<enumeration value="main"/>	See note above
<enumeration value="switchboard"/>	See note above
<enumeration value="other"/>	See note above

## identifierType

### Documentation:

*Entity type (enumerated): e.g., customer, vendor, employee.*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="C"/>	See note above
<enumeration value="customer"/>	See note above
<enumeration value="E"/>	See note above
<enumeration value="employee"/>	See note above
<enumeration value="V"/>	See note above
<enumeration value="vendor"/>	See note above
<enumeration value="O"/>	See note above
<enumeration value="other"/>	See note above
<enumeration value="I"/>	See note above
<enumeration value="salesperson-internal"/>	See note above
<enumeration value="X"/>	See note above
<enumeration value="salesperson-external"/>	See note above
<enumeration value="N"/>	See note above
<enumeration value="contractor"/>	See note above

## invoiceType

### Documentation:

*Invoice Type (self-billed, ePos enumerated values)*

Note: These phrases have specific meaning in a VAT environment.

<enumeration value="ePos"/>	Invoice comes from electronic point of sale system.
<enumeration value="self-billed"/>	Invoice is self-billed.

## mainAccountType

### Documentation:

*Account type - FASB Concepts 6 and similar international designs. When xbrlInfo is used to associated other XBRL reporting items, this field is more suited to representing existing systems (audit) than data interchange.*

*Note: this list of items is taken directly from the Statement of Financial Accounting Concepts No. 6, a copy of which is available at <http://www.fasb.org/pdf/con6.pdf>*

<enumeration value="asset"/>	See <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a>
<enumeration value="liability"/>	“ “ “

<enumeration value="equity"/>	“ “ “
<enumeration value="income"/>	“ “ “
<enumeration value="gain"/>	“ “ “
<enumeration value="expense"/>	“ “ “
<enumeration value="loss"/>	“ “ “
<enumeration value="contr-to-equity"/>	“ “ “
<enumeration value="distr-from-equity"/>	“ “ “
<enumeration value="comprehensive-income"/>	“ “ “
<enumeration value="other"/>	Other

## measurableCode

### Documentation:

*Code for measurable item including BP - Business process, FA - Fixed asset/Capitalized item, IN - Inventory, KPI - Metric, NT - Intangible, SP - Supplies, SV-P - Service by employee, vendor or contractor, SV-M - Service by equipment/machinery, OT - Other*

<enumeration value="BP"/>	See documentation
<enumeration value="FA"/>	See documentation
<enumeration value="IN"/>	See documentation
<enumeration value="KPI"/>	See documentation
<enumeration value="NT"/>	See documentation
<enumeration value="SP"/>	See documentation
<enumeration value="SV-P"/>	See documentation
<enumeration value="SV-M"/>	See documentation
<enumeration value="OT"/>	See documentation

## organizationAccountingMethod

### Documentation:

*For this entity, the method of accounting represented - from: accrual, cash, modified cash, modified accrual, encumbrance, special methods, hybrid methods, other*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="accrual"/>	See note above
<enumeration value="cash"/>	See note above
<enumeration value="modified cash"/>	See note above
<enumeration value="modified accrual"/>	See note above
<enumeration value="encumbrance"/>	See note above
<enumeration value="special methods"/>	See note above
<enumeration value="hybrid methods"/>	See note above
<enumeration value="other"/>	See note above

## organizationAccountingMethodPurpose



### Documentation:

*For this entity, the reporting purpose represented - from book, tax, management, statutory, other*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="book"/>	See note above
<enumeration value="tax"/>	See note above
<enumeration value="management"/>	See note above
<enumeration value="statutory"/>	See note above
<enumeration value="other"/>	See note above

## organizationAccountingMethodPurposeDefault

### Documentation:

*If not stated explicitly at the line level, the default reporting purpose - from book, tax, management, statutory, other*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="book"/>	See note above
<enumeration value="tax"/>	See note above
<enumeration value="management"/>	See note above
<enumeration value="statutory"/>	See note above
<enumeration value="other"/>	See note above

## originatingDocumentIdentifierType

### Documentation:

*Originating document identifier type: e.g. Customer, Vendor, Employee, Other*

<enumeration value="C"/>	Customer
<enumeration value="customer"/>	Customer
<enumeration value="E"/>	Employee
<enumeration value="employee"/>	Employee
<enumeration value="V"/>	Vendor
<enumeration value="vendor"/>	Vendor
<enumeration value="O"/>	Other than the values provided here
<enumeration value="other"/>	Other than the values provided here
<enumeration value="I"/>	Internal salesperson, normally an employee, but to note their specific role as a salesperson.
<enumeration value="salesperson-internal"/>	Internal salesperson, normally an employee, but to note their specific role as a salesperson.
<enumeration value="X"/>	External salesperson, normally not an employee.
<enumeration value="salesperson-external"/>	External salesperson, normally not an employee.
<enumeration value="N"/>	Independent contractor; a specialization of vendor

	who acts more like an employee.
<enumeration value="contractor"/>	Independent contractor; a specialization of vendor who acts more like an employee.

## periodUnit

### Documentation:

*Type of periods covered by periodCount*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="daily"/>	See note above
<enumeration value=" weekly"/>	See note above
<enumeration value=" bi-weekly"/>	See note above
<enumeration value=" semi-monthly"/>	See note above
<enumeration value=" monthly"/>	See note above
<enumeration value=" quarterly"/>	See note above
<enumeration value=" thirdly"/>	See note above
<enumeration value=" semiannual"/>	See note above
<enumeration value=" annual"/>	See note above
<enumeration value=" ad-hoc"/>	See note above
<enumeration value=" current-period-only"/>	See note above
<enumeration value=" other"/>	See note above

## phoneNumberDescription

### Documentation:

*Entity Phone Number Description such as Main, Investor relations.*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="bookkeeper"/>	See note above
<enumeration value="controller"/>	See note above
<enumeration value="direct"/>	See note above
<enumeration value="fax"/>	See note above
<enumeration value="investor-relations"/>	See note above
<enumeration value="main"/>	See note above
<enumeration value="switchboard"/>	See note above
<enumeration value="other"/>	See note above

## postingStatus

### Documentation:

*Deferred: although entered, it cannot be posted until a later time posted: already posted proposed: a proposed item that must be approved simulated: a simulated item, for what-if tax: a tax-specific entry unposted: entered but not yet posted or validated cancelled: entered and later cancelled other: other status - should be described in postingStatusDescription*

<enumeration value="deferred"/>	Entry will not be posted, but will not be removed from the system; it is deferred and may become active at a later time.
<enumeration value="posted"/>	Entries have been posted locally.
<enumeration value="proposed"/>	Entry has been suggested but not approved for posting.
<enumeration value="simulated"/>	Entry is for simulation purposes, to see the effect of certain entries on end reporting.
<enumeration value="tax"/>	Entries have been posted for tax purposes only.
<enumeration value="unposted"/>	Entries have not yet been posted locally.
<enumeration value="cancelled"/>	Entries have been entered and then cancelled
<enumeration value="other"/>	Other classification of status that would need to be determined by other means.

## qualifierEntry

### Documentation:

*Entry Qualifier - An enumerated field that qualifies the type of entry, specifically useful for general ledger and trial balance environments when it is important to state the values represented are summarized as of the reporting date - opening or closing balances. In accounting systems, this is often known as BBF (balance brought forward.) Permitted values are: standard, balance-brought-forward and other.*

<enumeration value="standard"/>	Represents information during the reporting period and not the balances/accumulations during the reporting period.
<enumeration value="balance-brought-forward"/>	The information provided represents the balances or accumulations as of a particular date in time.
<enumeration value="other"/>	The meaning of this information needs to be interpreted based on other information in the batch.

## reportingCalendarOpenClosedStatus

### Documentation:

*An identifier on whether the reporting calendar is still open for activity. enumerated, "open", "closed", "pending"*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="open"/>	See note above
<enumeration value="closed"/>	See note above
<enumeration value="pending"/>	See note above

## reportingCalendarPeriodType

### Documentation:

*A code for the type of period involved. Enumerated as: monthly, quarterly, semi-annually, 4-5-4, ad-hoc, other.*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="monthly"/>	See note above
<enumeration value=" quarterly"/>	See note above
<enumeration value=" semi-annually"/>	See note above
<enumeration value="4-5-4"/>	See note above
<enumeration value=" ad-hoc"/>	See note above
<enumeration value=" other"/>	See note above

## reportingPurpose

### Documentation:

*A description of the accounting set of books involved. Uses enumeration from accounting method purpose.*

*Note: These items are relatively self-explanatory, and at this time no additional commentary is provided.*

<enumeration value="book"/>	See note above
<enumeration value="tax"/>	See note above
<enumeration value="management"/>	See note above
<enumeration value="statutory"/>	See note above
<enumeration value="other"/>	See note above

## revisesUniqueIDAction

### Documentation:

*Provides guidance on action to take with previous set of data: supersedes - old data should be considered as obsolete/overwritten; supplements - belongs with that data as if it was included with it.*

<enumeration value="supplement"/>	Information in this batch of information should be added to the original batch; this is new and additional information.
<enumeration value="supersede"/>	Information in this batch of information should be used instead of the information in the original batch; this is replacement information.

## signOfAmount

### Documentation:

*Sign of amount; provides 4 possible fields only when used in conjunction with debitCreditCode; primarily used for correcting entries so total debits and credits after an entry error are not inflated. D + increase Debits D - decrease debits C + decreases credit C - increases credit*

<enumeration value="+"/>	Plus, positive
<enumeration value="-"/>	Minus, negative

<enumeration value="plus"/>	Plus, positive
<enumeration value="minus"/>	Minus, negative

## sourceJournalID

### Documentation:

*Source journal. The code of the journal in which the entry is processed. The code must be a unique indication for a journal and is selected from the following enumerated list:*

*cd cash disbursements (sending cheques to vendors)*

*cr cash receipts (receiving cheques from others)*

*fa fixed assets*

*gi giro/other bank adjustments*

*gj general journal*

*im inventory management*

*jc job cost*

*pj purchase journal (liabilities from purchases)*

*pl payroll journal*

*sj sales journal*

*se standard entries*

*ud user defined*

*ot other sources of entries*

<enumeration value="cd"/>	See documentation
<enumeration value="cr"/>	See documentation
<enumeration value="fa"/>	See documentation
<enumeration value="gi"/>	See documentation
<enumeration value="gj"/>	See documentation
<enumeration value="im"/>	See documentation
<enumeration value="jc"/>	See documentation
<enumeration value="pj"/>	See documentation
<enumeration value="pl"/>	See documentation
<enumeration value="sj"/>	See documentation
<enumeration value="se"/>	See documentation
<enumeration value="ud"/>	See documentation
<enumeration value="ot"/>	See documentation

## xbrlInclude

### Documentation:

*Indicates that the information being given is beginning\_balance, ending\_balance, period\_change or other.*

<enumeration value="beginning_balance"/>	Balances provided represent a beginning balance, useful in associating with appropriate
--	---

	label from a taxonomy and checking that the associated taxonomy element is a point in time element, rather than a duration element.
<enumeration value="ending_balance"/>	Balances provided represent an ending balance, useful in associating with appropriate label from a taxonomy and checking that the associated taxonomy element is a point in time element, rather than a duration element.
<enumeration value="period_change"/>	Balances provided represent a period change, useful in associating with appropriate label from a taxonomy and checking that the associated taxonomy element is a duration element rather than a point in time element.

## 5. Additional Resources

The reader is encouraged, as always, to contact the chair of the XBRL GL Working Group at

[xbriql@xbri.org](mailto:xbriql@xbri.org)

Members of XBRL International can post questions to the INT-GL mailing list by joining the Working Group.

Others can take part in the public XBRL GL mailing list - go to

<http://groups.yahoo.com/group/xbri-gl-public>

to find out more.

The XBRL GL portion of the XBRL International web site begins at

<http://www.xbri.org/GLTaxonomy>

Our annotated best practice instance documents, webcasts of the XBRL GL Working Group monthly outreach calls and other useful resources are found in our GaLaPaGoS tool at

<http://gl.iphix.net>

### A. Intellectual Property Status (non-normative)

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## **B. Document History (non-normative)**

Date	Editor	Summary
2006-03-10	Eric E. Cohen	Original Document.
2007-10-30	Gianluca Garbellotto	Various edits and adaptation to the XBRL GL RECOMMENDATION
2008-01-29	Gianluca Garbellotto	Edits for publication