

MODULE 8: XBRL

Module Overview

eXtensible Business Reporting Language, or XBRL, is an XML-based language for tagging financial data. It enables businesses to efficiently and accurately process and share data. The XBRL initiative enables global financial reporting by many ERP software companies and international accounting organizations. The goal of the initiative is to provide a standard for the uniform reporting of financial information for banks, investors, and government authorities. Such business reporting can include the following:

1. Financial statements.
2. Financial information.
3. Non-financial information.
4. Regulatory filings, such as annual and quarterly financial statements and taxes.
 - Microsoft Dynamics® NAV enables companies to share data in XBRL and take advantage of the flexibility and automation it provides for both collecting and sharing data. In addition, companies must know how to do the following:
 - Import an XBRL taxonomy.
 - Attach relevant linkbases that apply rules for reading the XBRL.
 - Enter line definitions that identify the types of data, such as general ledger, comments, or descriptions.
 - Export an instance document.

Objectives

The objectives are:

- Explain the terminology associated with XBRL.
- Explain how to import and update taxonomies.
- Explain how to attach, update, and apply linkbases to taxonomies.
- Describe pages that are related to XBRL lines, and explain how to enter XBRL line definitions
- Demonstrate how to export an instance document.

XBRL Terminology

The following definitions cover the basic concepts of XBRL:

- An **XBRL Instance document** is a business report, such as a financial statement, prepared to the XBRL specification. The meaning of the values in the instance document is explained by the taxonomy.
- The **XBRL Schema** are the core low-level components of XBRL. The schema are the physical XML Schema Definition (XSD) and Document Type Definition (DTD) files that express how instance documents and taxonomies are to be built.
- The **XBRL Specification** explains what XBRL is and how to build XBRL instance documents and XBRL taxonomies. The XBRL Specification explains XBRL in technical terms and is intended for a technical audience.
- An **XBRL Taxonomy** is a vocabulary or dictionary created by a group or organization that is compliant with the XBRL Specification to exchange business information.

For more information about XBRL, refer to the website at www.xbrl.org.

XBRL Specifications and Taxonomies

The XBRL organization released Specification 2.1 - Final in April 2008. Microsoft Dynamics NAV complies with Specification 2.1, although it still works with taxonomies that were prepared according to Specifications 2.0 and 1.0.

In this lesson, a new taxonomy is imported into Microsoft Dynamics NAV and then reviewed. In addition, this lesson includes information on updating existing taxonomies.



Note: The CRONUS International Ltd. demonstration database contains the IAS XBRL Spec. 2 taxonomy.

Demonstration: Import a Taxonomy

Scenario: A new IAS taxonomy must be imported into Microsoft Dynamics NAV. This taxonomy includes four linkbases that are automatically attached to the schema, and the linkbases are applied during the import process.

After Phyllis, the accounting manager at CRONUS International Ltd., finishes the import, she reviews the imported lines.



Note: The XBRL IAS Taxonomy files that you must have to complete this lesson are located on the desktop of the training image in the Business Intelligence folder within the Training Documents folder.

Demonstration Steps

1. Import the IAS taxonomy.
 - a. In the navigation pane, click **Departments**.
 - b. Click **Financial Management > General Ledger > XBRL Taxonomies**.
 - c. Click **New** to create a new taxonomy.
 - d. In the **Name** field, type "IAS New".
 - e. In the **Description** field, type "IAS New, Spec. 2".
 - f. On the **Home** tab, click Schemas.
 - g. On the **Home** tab, click **Import**.
 - h. Browse to the folder where the XBRL IAS Taxonomy file was extracted.
 - i. Click the IAS_Cronus.xsd file, and then click **Open**.
 - j. In the **Import** dialog box select the label.xml file, and then click **Open**.
 - k. In the **Import** dialog box select the reference.xml file, and then click **Open**.
 - l. In the **Import** dialog box select the presentation.xml file, and then click **Open**.
 - m. In the **Import** dialog box select the calculation.xml file, and then click **Open**.

The import may take several minutes. During this process, the schema is imported and the relevant linkbases are attached. Linkbases must be attached before the program uses the taxonomy.

2. Verify that the taxonomy was imported and that the linkbases are applied
 - a. On the **XBRL Schemas** page, on the **Home** tab, click **Linkbases**.
 - b. Notice that four linkbases were imported: Label, Reference, Presentation, and Calculation

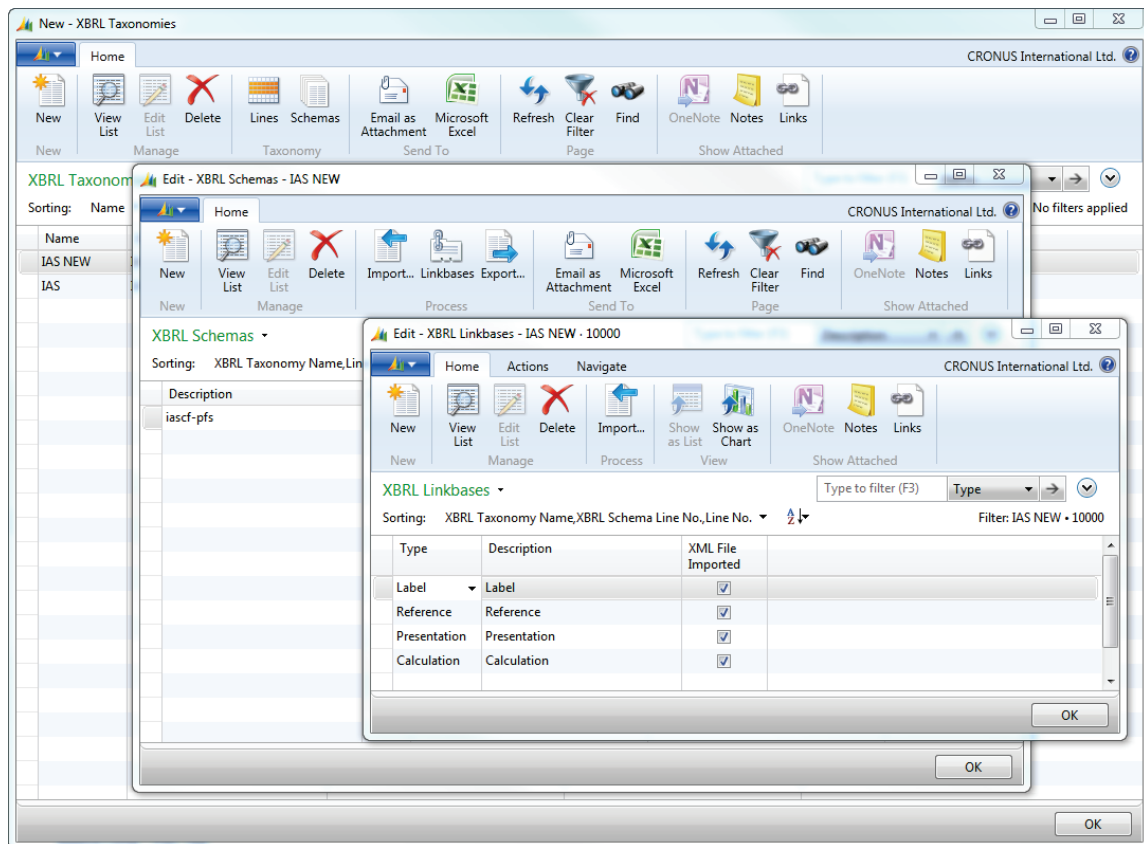


FIGURE 8.1: XBRL TAXONOMY – SCHEMAS – LINKBASES WINDOW

- c. Click **OK** to close the **XBRL Linkbases** page.
- d. Click **OK** to close the **XBRL Schemas** page.
- e. On the **XBRL Taxonomies** page, make sure that the line for IAS NEW is selected.
- f. On the **Home** tab, click **Lines**. The **XBRL Taxonomy Lines** page opens.
- g. Expand the **Primary Financial Statements** line by clicking the plus sign (+).
- h. Expand the **Balance Sheet** line.
- i. Expand the **Assets** line.
- j. Expand the **Current Assets** line.
- k. Locate the **Trade and Other Receivables (Current)** line.
- l. Click **OK** to close the **XBRL Taxonomies** page

The labels, source types, and information from the linkbases were successfully imported. These terms are described in the "XBRL Taxonomy Lines Overview" lesson

Procedure: Update a Taxonomy

Occasionally, a taxonomy will change and must be updated. Microsoft Dynamics NAV lets users update only the changed lines. Therefore, not all the definitions must be entered every time.

To update a taxonomy, follow these steps:

1. On the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Select the taxonomy that requires the update.
4. On the **Home** tab, click **Schemas**.
5. If it is necessary, select the relevant record in the **XBRL Schemas** page.
6. On the **Home** tab, click **Import**.
7. In the **Import** dialog box, select the file name of the updated taxonomy schema file.
8. Click **Open**.
9. Click **Yes** to replace the existing schema.
10. Import the linkbases as described in the "Import a Taxonomy" demonstration.

The taxonomy is updated.

Work with Linkbases

Linkbases are the XML files that contain information that enables a taxonomy to be presented in a readable, usable format.

As the demonstration of importing a taxonomy noted, Microsoft Dynamics NAV uses four types of linkbases:

- **Label:** Manages the text associated with taxonomy elements in various languages.
- **Presentation:** Puts the labels into usable order.
- **Calculation:** Assigns the calculation relations between the presented labels.
- **Reference:** Shows the information that is provided by the taxonomy provider.

Linkbases must be attached to a taxonomy to make the information appear correctly. Typically, linkbases are attached automatically when a taxonomy is imported. There may be times when additional linkbases must be imported.



Note: *Specification 1 taxonomies do not require the attachment of linkbases. Microsoft Dynamics NAV uses a Specification 2 taxonomy.*

Procedure: Attach a Linkbase

If a linkbase did not get attached during the taxonomy import, or a new linkbase is received—such as, a label linkbase in another language—a new XBRL linkbase can be created and applied to the taxonomy.

To attach a linkbase to a taxonomy, follow these steps:

1. On the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Select the taxonomy to attach linkbases.
4. On the **Home** tab, click **Schemas**.
5. On the **Home** tab, click **Linkbases**.
6. Click **New** to add a new line.
7. In the **Type** field, enter the relevant linkbase type.
8. In the **Description** field, type a short description of the linkbase to be imported.
9. On the **Navigate** tab, click **Import**.
10. In the **Import** dialog box, select the relevant linkbase file.
11. Click **Open**.
12. Click **Yes** to apply the linkbase to the taxonomy or **No** to apply the linkbase to the taxonomy later.
13. After the file is imported—regardless of whether the file was applied—the **XML File Imported** check box is selected.
14. Click **OK** to close the **XBRL Linkbases** page.
15. Click **OK** to close the **XBRL Schemas** page.
16. Click **OK** to close the **XBRL Taxonomies** page.



Note: *Linkbase files typically contain the words label, presentation, calculation, or reference, but this may not always be the case. See the documentation that accompanies the taxonomy to review the file names. Linkbase files typically end in .xml.*

Procedure: Update a Linkbase

When a taxonomy changes, the current taxonomy must be updated accordingly. The reason for the update can be an altered linkbase or a new linkbase. After you update the taxonomy, you must map the lines for the changed or new lines.

To update a linkbase that has changed, follow these steps:

1. On the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Select the taxonomy to attach linkbases.
4. On the **Home** tab, click **Schemas**.
5. On the **Home** tab, click **Linkbases**.
6. Select the relevant record in the **XBRL Linkbase** page.
7. On the **Navigate** tab, click **Import**.
8. In the **Import** dialog box, select the file name of the updated taxonomy linkbase file.
9. Click **Open**.
10. Click **Yes** to replace the existing linkbase.
11. Click **Yes** to apply the linkbase to the taxonomy or **No** to apply the linkbase to the taxonomy later. The linkbase is updated.
12. Click **OK** to close the **XBRL Linkbases** page.
13. Click **OK** to close the **XBRL Schemas** page.
14. Click **OK** to close the **XBRL Taxonomies** page.

Procedure: Apply a Linkbase

Applying a linkbase can be time consuming. So instead of applying the linkbases individually right after the import, wait until all linkbases are imported and then apply them at the same time.

To apply a specific linkbase, follow these steps:

1. On the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Select the taxonomy to attach linkbases.
4. On the **Home** tab, click **Schemas**.
5. On the **Home** tab, click **Linkbases**.
6. Select the linkbase to apply to the taxonomy.
7. On the **Actions** tab, click **Apply to Taxonomy**.
8. Click **Yes** to apply the linkbase to the selected taxonomy.

9. To apply all linkbases to a taxonomy, follow the previous steps, but rather than select a single linkbase to apply to a taxonomy, select all linkbases.
10. Click **OK** to close the **XBRL Linkbases** page.
11. Click **OK** to close the **XBRL Schemas** page.
12. Click **OK** to close the **XBRL Taxonomies** page.

Enter XBRL Line Definitions

After importing or updating a schema, the lines must be supplied with the information that corresponds to the line types, such as comments or descriptions, G/L accounts, or constants. In addition, irrelevant lines can be marked as Not Applicable and will not be exported with the XBRL instance document.



Note: The mapping to the **Chart of Accounts** is the same for both Specification 1 and Specification 2 taxonomies. The difference is that Specification 1 taxonomies do not require the import of linkbases to enable you to view the **XBRL Taxonomy Lines** page.

XBRL Taxonomy Lines Overview

The **XBRL Taxonomy Lines** page:

- Is similar in structure to a chart of accounts or an account statement, depending on taxonomy and report selected.
- Contains the labels, source types, and information imported from the linkbases.

To open the **XBRL Taxonomy Lines** page, follow these steps:

1. In the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Select taxonomy IAS New.
4. On the **Home** tab, click **Lines**.

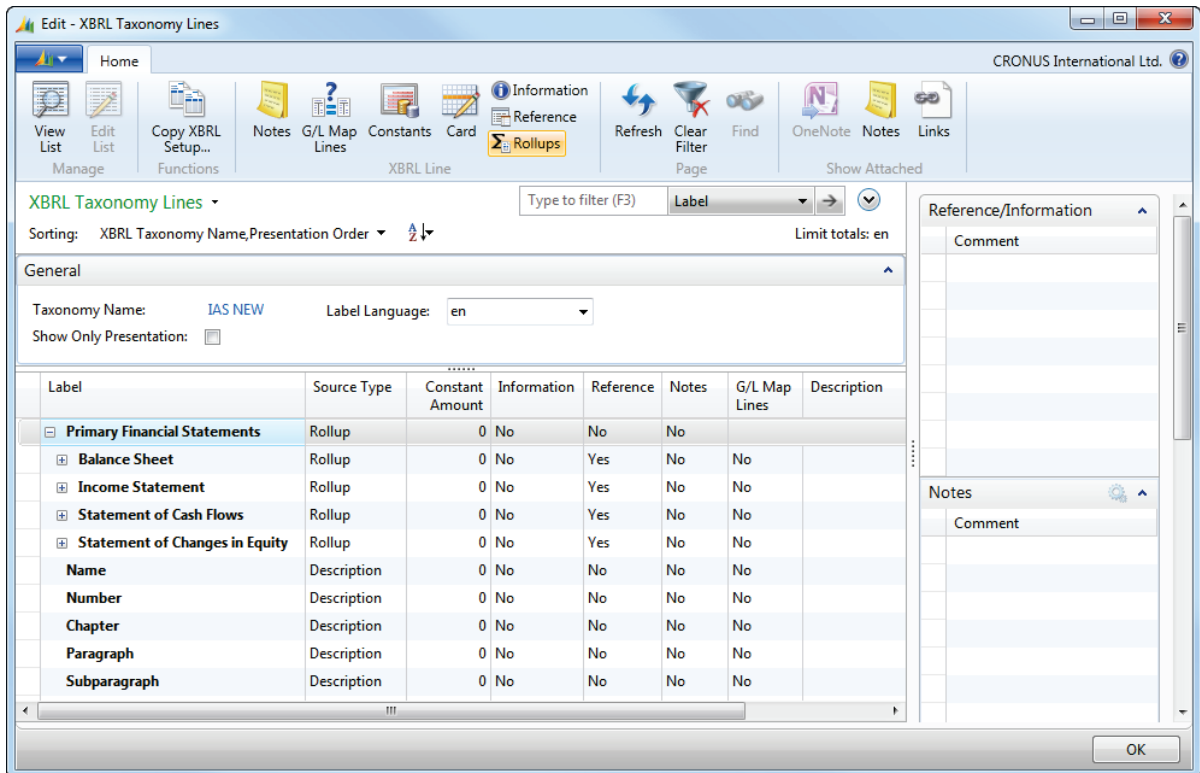


FIGURE 8.2: XBRL TAXONOMY LINES WINDOW

5. Expand the **General** FastTab. The following fields are available:
 - **Taxonomy Name** – Identifies the current taxonomy.
 - **Label Language** – Indicates the taxonomy’s language. Used for taxonomies that have various language versions. Other languages are active only if label linkbases are imported in other languages for a particular taxonomy.

6. In the bottom of the **XBRL Taxonomy Lines** page, the following fields are available:
 - **Source Type** – This information is provided in the Calculations linkbase but can be changed. The options are as follows:
 - **Not Applicable** – Prevents a line from being exported to the XML document.
 - **Rollup** – Indicates that the line is a rollup of other lines. Enter the XBRL lines that will be rolled up into this line by clicking **Rollups** on the **Home** tab in the ribbon.
 - **Constant** – When selected, requires a fixed amount to be entered in the **Constant Amount** field. This option can be used to express several shares, for example.

- **General Ledger** – Indicates that the information on the line comes from the general ledger. After mapping to the appropriate accounts in the chart of accounts, the **G/L Map Lines** check box is selected.
 - **Notes** – Indicates that there are notes that will be exported together with the instance document. If there is a note, the **Notes** check box is selected.
 - **Description** – Used to export a short description for the line.
 - **Tuple** – Represents several related lines. The related lines are listed below this line and are indented.
-
- **Constant Amount** – Indicates fixed amount information such as number of employees. Used with the **Source Type** of **Constant**.
 - **Information** – When selected, indicates a message was imported with the taxonomy. This may be any information that the taxonomy provides. To view the information, click **Information** on the **Home** tab in the ribbon.
 - **Reference** – When selected, indicates that the **Comment** table contains a reference to official material relevant to the line. The reference was imported from the reference linkbase when the taxonomy was imported. To view the reference, click **Reference** on the **Home** tab in the ribbon.
 - **Notes** – When selected, indicates that a note is entered for the line that must be exported with the financial information. To add a note, click **Notes** on the **Home** tab in the ribbon.
 - **G/L Map Lines** – When selected, indicates this line is mapped to the chart of accounts.
 - **Rollup** – When selected, indicates this line has records in the **Rollup Line** table. This data was imported when the taxonomy was imported. The contents of this field cannot be changed or deleted.
 - **Description** – Enter a description on this line and select **Source Type Description** for the text to export with the financial information.
 - **Name** – The **XBRL Line** table contains all the definitions that exist in a given taxonomy. From this table, assign what information is to be exported in XML format and how it will be exported. The export file that is created is called an instance document.

XBRL G/L Map Lines Overview

The **XBRL G/L Map Lines** page is used to select which general ledger accounts Microsoft Dynamics NAV must use to calculate the amount that will be exported for each relevant line.

To open the **XBRL G/L Map Lines** page, follow these steps:

1. On the **XBRL Taxonomy Lines** page, select a line with **Source Type General Ledger**.
2. On the **Home** tab, click **G/L Map Lines**.

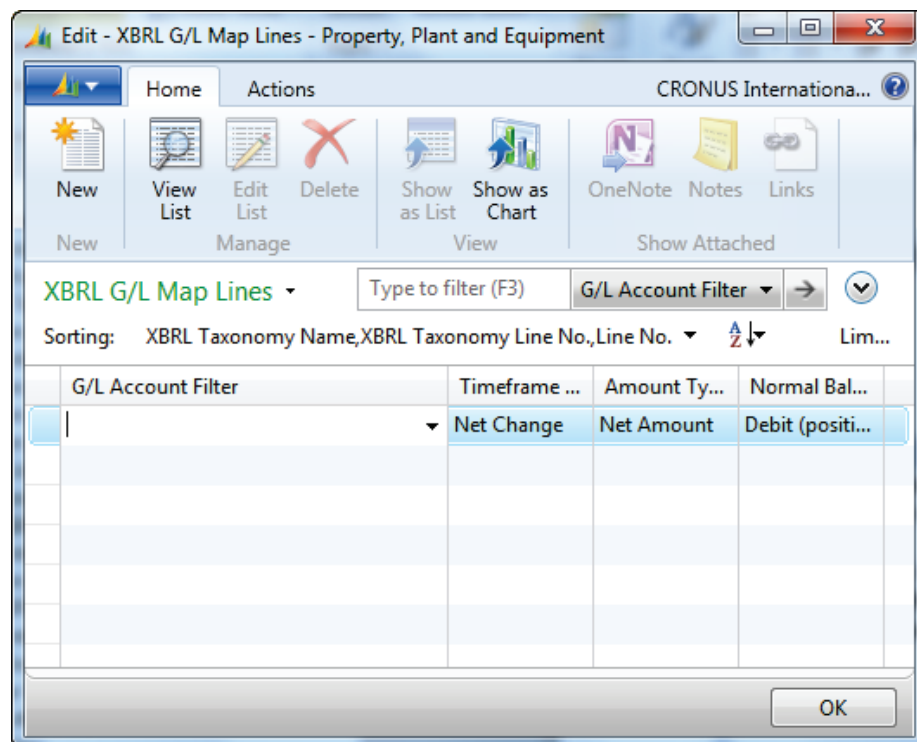


FIGURE 8.3: XBRL G/L MAP LINES WINDOW

3. The following fields are available:
 - **G/L Account Filter** – Indicates the G/L account(s) that will be used to generate the exported data that is contained in the instance document. Only Posting accounts are used. Individual or multiple accounts can be entered.
 - **Business Unit and Global Dimensions Filters** – Defines business units or dimensions to be used to generate the exported data that is contained in the instance document.

- **Timeframe Type** – Determines, together with the starting date, period length, and number of periods, what date range will be applied to the general ledger data exported for this line. The options are as follows:
 - **Net Change** – Used if the total amount changes from the beginning of the period through the period ending date.
 - **Beginning Balance** – Used if the calculated amount is based on the balance from the start of the period to the period ending date.
 - **Ending Balance** – Used if the calculated amount is based on the balance as of the period ending date.

- **Amount Type** – Determines which general ledger entries are included in the total calculated for export to the instance document. The options are as follows:
 - **Net Amount** – Used to include both credit and debit entries in the amount.
 - **Debits Only** – Used to include only debit entries in the amount.
 - **Credits Only** – Used to include only credit entries in the amount.

- **Normal Balance** – Determines how the balance is handled during calculation. It enables balances consistent with the Normal Balance type to be exported as positive values. The options are as follows:
 - Debit (positive)
 - Credit (negative)

For example, if the instance document must contain positive numbers, all G/L Accounts that have a typical credit balance must have Credit (negative) selected for this field.

Demonstration: Map the Taxonomy to the Chart of Accounts

Scenario: Now that the IAS taxonomy is imported, the sum of the ending balances of both Domestic and Foreign Customer Accounts are mapped in the general ledger to the XBRL line labeled Trade Receivables, Gross, and Current.

After mapping the taxonomy, Phyllis runs the **XBRL Mapping of G/L Accounts** report to validate XBRL setup.

Demonstration Steps

1. Map XBRL Lines to G/L Accounts.
 - a. On the navigation pane, click **Departments**.
 - b. Click **Financial Management > General Ledger > XBRL Taxonomies**.
 - c. Select the taxonomy IAS NEW.
 - d. On the **Home** tab, click **Lines**.
 - e. Expand the **Primary Financial Statements** line by clicking the plus sign (+).
 - f. Expand the **Balance Sheet** line.
 - g. Expand the **Assets** line.
 - h. Locate and expand the **Current Assets** line.
 - i. Select the **Trade and Other Receivables (Current)** line.
 - j. On the **Home** tab, click **G/L Map Lines**. The **XBRL G/L Map Lines** page opens.
 - k. In the **G/L Account Filter** field, type "2310..2320" to include the **Domestic** and **Foreign Customer** accounts.
 - l. In the **Timeframe Type** field, enter **Ending Balance**.
 - m. Make sure that the **Amount Type** field is set to **Net Amount**.
 - n. Make sure that the **Normal Balance** field is set to **Debit (positive)**.
 - o. Click **OK** to close the **XBRL G/L Map Lines** page.
 - p. Click F5 to refresh the XBRL taxonomy lines.

The **G/L Map Lines** field on the **Trade and Other Receivables (Current)** line is set to Yes. This indicates that the taxonomy line is mapped to the general ledger. You should be aware that you may have to refresh the page to view this change.

2. Run the **XBRL Mapping to G/L Accounts** report to verify the mapping on the IAS NEW taxonomy.
 - a. On the navigation pane, click **Departments**.
 - b. Click **Financial Management > General Ledger > XBRL Mapping of G/L Accounts** (under Reports – Miscellaneous).
 - c. In the **Name** filter field, enter IAS NEW.
 - d. Click **Preview** to review and verify the mapped account information. The report opens with XBRL mapping displayed.
 - e. Close the **Print Preview** page.

Procedure: Copy XBRL Line Setup

Users can copy line setup from one taxonomy to another. For example, a bank may base its taxonomy on the IAS Specification 2 taxonomy. This is already mapped to the general ledger. Therefore, to save time, the setup is copied instead of re-mapped.

To copy the line setup from one taxonomy to another, follow these steps:

1. On the navigation pane, click **Departments**.
2. Click **Financial Management > General Ledger > XBRL Taxonomies**.
3. Click the taxonomy to copy the setup to.
4. On the **Home** tab, click **Lines**.
5. On the **Home** tab, click **Copy XBRL Setup**.
6. The **XBRL Copy Setup** page opens with the **To Taxonomy Name** field automatically populated with the current taxonomy.
7. In the **From Taxonomy Name** field, enter the taxonomy to copy setup from.
8. Click **OK** to copy the setup information.
9. Click **OK** to close the **XBRL Taxonomy Lines** page.
10. Click **OK** to close the **XBRL Taxonomies** page.



Note: We strongly recommend that you copy only within a specification, for example, from one Specification 2 taxonomy to another, and not across specifications.

Export the XBRL Lines

The purpose of defining the XBRL lines is to create and export an XBRL instance document. This document provides the required financial reporting information in an XML file format. Preview this information in a report before exporting to the requestor.

Demonstration: Preview and Export the instance document

Scenario: Now that Phyllis has mapped the IAS NEW taxonomy, she must preview and export the instance document.

To preview and export the instance document, follow these steps:

1. On the **General Ledger** page, under XBRL Reporting, click **XBRL Spec. 2 instance document**.
2. In the **XBRL Taxonomy Name** field, enter IAS NEW.
3. In the **Label Language** field, enter **en**.
4. Select the **Create File** check box to create a report.
5. In the **Starting Date** field, enter 01/01/10.
6. In the **No. of Periods** field, type "2".
7. In the **Period Length** field, type "1Y".
8. Make sure that the **Closing Entries** is set to Include.
9. Select the **Document Complete** check box.
10. On the **XBRL Taxonomy Line** FastTab, filter on business units and global dimensions, as needed.
11. Click **Preview** to preview the report.
12. Save the XML document to the desktop. The saved XML file can be sent to the reporting authorities.
13. When you receive the message that a file was created, click **OK**. The **XBRL Document** report is created, displaying lines from the designated time period and reflecting the filters that you set.
14. Review the report, and then close the **Print Preview** page.

Demonstration: Preview and Export the XBRL Lines

Scenario: Now that Phyllis has mapped the IAS NEW taxonomy, she must preview and export the instance document.

Demonstration Steps

1. Preview and export the instance document.
 - a. On the navigation pane, click **Departments**.
 - b. Click **Financial Management > General Ledger > XBRL Spec. 2 instance document**.
 - c. In the **XBRL Taxonomy Name** field, enter IAS NEW.
 - d. In the **Label Language** field, enter **en**.
 - e. Select the **Create File** check box to create a report.
 - f. In the **Starting Date** field, enter 01/01/14.
 - g. In the **No. of Periods** field, type "2".
 - h. In the **Period Length** field, type "1Y".
 - i. Make sure that the **Closing Entries** is set to Include.

- j. Select the **Document Complete** check box.
- k. On the **XBRL Taxonomy Line** FastTab, filter on business units and global dimensions, as needed.
- l. Click **Preview** to preview the report.
- m. Save the XML document to the desktop. The saved XML file can be sent to the reporting authorities.
- n. When you receive the message that the file was created, click **OK**. The **XBRL Document** report is created, displaying lines from the designated time period and reflecting the filters that you set.
- o. Review the report, and then close the **Print Preview** page.

Lab 8.1: Annual Reporting with XBRL

Scenario

Tax and Finance authorities have requested that CRONUS provide information about its assets and liabilities for 2014 by using the IAS - XBRL Spec. 2 taxonomy.

To provide this information, map to the following Asset and Liability accounts in your general ledger.

Taxonomy Label	CRONUS G/L Accounts	Timeframe Type	Amount Type	Normal Balance
Assets				
Property, Plant and Equipment	1003..1999	Ending Balance	Net Amount	Debit (positive)
Inventories	2110..2180	Ending Balance	Net Amount	Debit (positive)
Trade and Other Receivables (Current)	2310..2340	Ending Balance	Net Amount	Debit (positive)
Cash and Cash Equivalents	2910..2940	Ending Balance	Net Amount	Debit (positive)
Liabilities				
Issued Capital and Reserves	3110..3120	Ending Balance	Net Amount	Credit (negative)
Interest Bearing Borrowings (Non Current)	5110..5120	Ending Balance	Net Amount	Credit (negative)
Trade and Other Payables (Current)	5410..5425	Ending Balance	Net Amount	Credit (negative)

After mapping the accounts, preview a report to send to the Stock Exchange based on the following criteria:

- Only mapped assets and liabilities starting in January 2009.
- Two periods for one year.
- Include **Closing Entries** and do not show zero lines.

Objectives

This lab reinforces your understanding of how to create stock exchange reporting with XBRL.

Exercise 1: Annual Reporting with XBRL

Task 1: Annual Reporting with XBRL

High Level Steps

1. Map to the accounts as specified in the scenario.
2. Create the report as specified in the scenario.

Detailed Steps

1. Map to the accounts as specified in the scenario.
 - a. In the navigation pane, click **Departments**.
 - b. Click **Financial Management > General Ledger > XBRL Taxonomies**.
 - c. Select the **IAS - XBRL Spec. 2** taxonomy.
 - d. On the **Home** tab, click **Lines**.
 - e. Expand the **Primary Financial Statements** line.
 - f. Right-click the **Balance Sheet** line, and select **Expand All**.
 - g. Under **Non Current Assets**, click the **Property, Plant, and Equipment** line.
 - h. On the **Home** tab, click **G/L Map Lines**.
 - i. In the **G/L Account Filter** field, type "1003..1999" to include all the Fixed Assets accounts.
 - j. In the **Timeframe Type** field, enter **Ending Balance**.
 - k. Click **OK** to close the **XBRL G/L Map Lines** page.
 - l. Under **Current Assets**, click the **Inventories** line.
 - m. On the **Home** tab, click **G/L Map Lines**.
 - n. In the **G/L Account Filter** field, type "2110..2180" to include all the inventory accounts.
 - o. In the **Timeframe Type** field, enter **Ending Balance**.
 - p. Click **OK** to close the **XBRL G/L Map Lines** page.
 - q. Click the **Trade and Other Receivables (Current)** line.
 - r. On the **Home** tab, click **G/L Map Lines**.
 - s. In the **G/L Account Filter** field, type "2310..2340" to include all the receivables accounts.
 - t. In the **Timeframe Type** field, enter **Ending Balance**.
 - u. Click **OK** to close the **XBRL G/L Map Lines** page.
 - v. Click the **Cash and Cash Equivalents** line.

- w. On the **Home** tab, click **G/L Map Lines**.
 - x. In the **G/L Account Filter** field, type "2910..2940" to include all the cash accounts.
 - y. In the **Timeframe Type** field, enter **Ending Balance**.
 - z. Click **OK** to close the **XBRL G/L Map Lines** page.
 - aa. Under **Equity**, click the **Issued Capital and Reserves** line.
 - bb. On the **Home** tab, click **G/L Map Lines**.
 - cc. In the **G/L Account Filter** field, type "3110..3120" to include the equity accounts.
 - dd. In the **Timeframe Type** field, enter **Ending Balance**.
 - ee. In the **Normal Balance** field, enter **Credit (negative)**.
 - ff. Click **OK** to close the **XBRL G/L Map Lines** page.
 - gg. Under **Non Current Liabilities**, click the **Interest Bearing Borrowings (Non Current)** line.
 - hh. On the **Home** tab, click **G/L Map Lines**.
 - ii. In the **G/L Account Filter** field, type "5110..5120" to include all the long-term liability accounts.
 - jj. In the **Timeframe Type** field, enter **Ending Balance**.
 - kk. In the **Normal Balance** field, enter **Credit (negative)**.
 - ll. Click **OK** to close the **XBRL G/L Map Lines** page.
 - mm. Under **Current Liabilities**, click the **Trade and Other Payables (Current)** line.
 - nn. On the **Home** tab, click **G/L Map Lines**.
 - oo. In the **G/L Account Filter** field, type "5410..5425" to include all the payables accounts.
 - pp. In the **Timeframe Type** field, enter **Ending Balance**.
 - qq. In the **Normal Balance** field, enter **Credit (negative)**.
 - rr. Click **OK** to close the **XBRL G/L Map Lines** page.
 - ss. Click **OK** to close the **XBRL Taxonomy Lines** page.
 - tt. Click **OK** to close **XBRL Taxonomies** page.
2. Create the report as specified in the scenario.
 - a. On the **General Ledger** page, under XBRL Reporting, click **XBRL Spec. 2 instance document**.
 - b. In the **XBRL Taxonomy Name** field, enter IAS.
 - c. In the **Label Language** field, enter **en**.
 - d. In the **Starting Date** field, enter 01/01/09.
 - e. In the **No. of Periods** field, type "2".
 - f. In the **Period Length** field, type "1Y".
 - g. Select the **Document Complete** check box.

- h. Expand the **XBRL Taxonomy Line** FastTab, and under Show results, click **Add Filter**.
- i. In the **Where** field, click the drop-down arrow and then select **G/L Map Lines**.
- j. In the **Select a value** field, click the drop-down arrow and then select **Yes**.
- k. Click **Preview** to preview the report.
- l. Review the report, and then close the **Print Preview** page.

Module Review

Module Review and Takeaways

A company's ability to implement data in XBRL enables it to share financial data in an internationally recognized, computer-readable format with several agencies, from tax and government regulators, to banks, and other accounting agencies. XBRL can reduce human error because it enables businesses to automate reporting and data exchange that previously had to be generated manually.

Test Your Knowledge

Test your knowledge with the following questions.

1. XBRL is an acronym for which of the following?
 - () eXtensible Business Reporting Language
 - () Excel Business Reporting Language
 - () XML Business Reporting Language
 - () eXtended Business Reporting Language

2. Which of the following are the four types of linkbases?
 - () Label, Presentation, XML, Calculation
 - () Presentation, Reference, Calculation, XML
 - () Label, Reference, Presentation, XML
 - () Label, Reference, Presentation, Calculation

3. Microsoft Dynamics NAV complies with XBRL Specification 2.1. In addition, it works with taxonomies that were prepared according to which of the following?
 - () Specification 2.0 and 1.0
 - () Specification 1.0 and 1.5
 - () Specification 1.5 and 1.X
 - () Specification 1.X and 2.0

Test Your Knowledge Solutions

Module Review and Takeaways

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 - Specification 1.X and 2.0