

# Procure to Pay Subledger Standard

As of July 2015



## AuditDataStandards.P2P.July2015

Prepared by the AICPA Assurance Services Executive Committee

Emerging Assurance Technologies Task Force

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## Audit Data Standards

The benefits of standardization are well-recognized and have led to the development of various general IT standards. 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<sup>1</sup> 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 through 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.

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<sup>1</sup> 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.

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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.

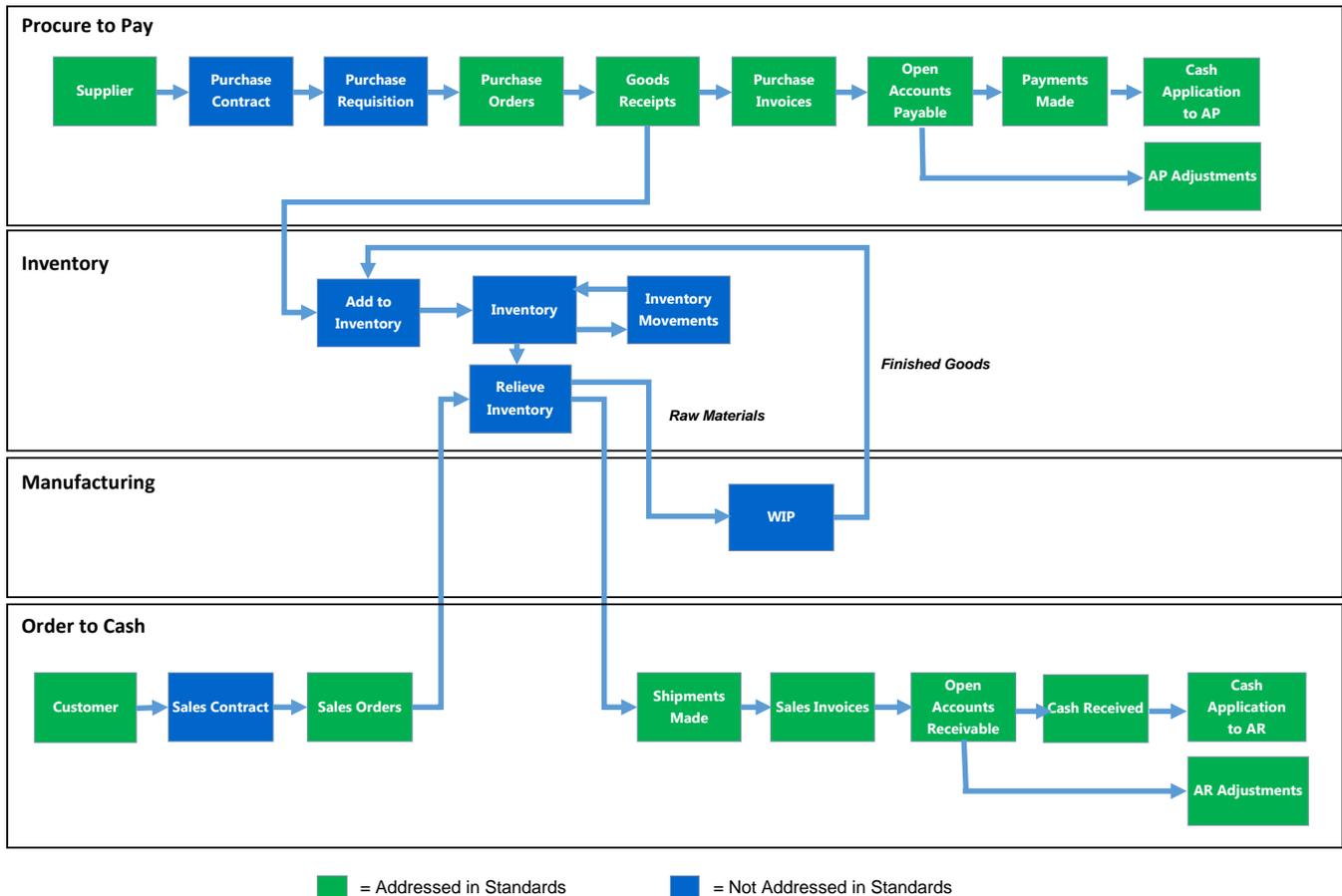
Prior to implementing these data standards, an evaluation should be made of the reliability of the data through the use of controls and segregation of duties testing. Guidance for these types of evaluation criteria is available at [aicpa.org](http://aicpa.org).

## 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.

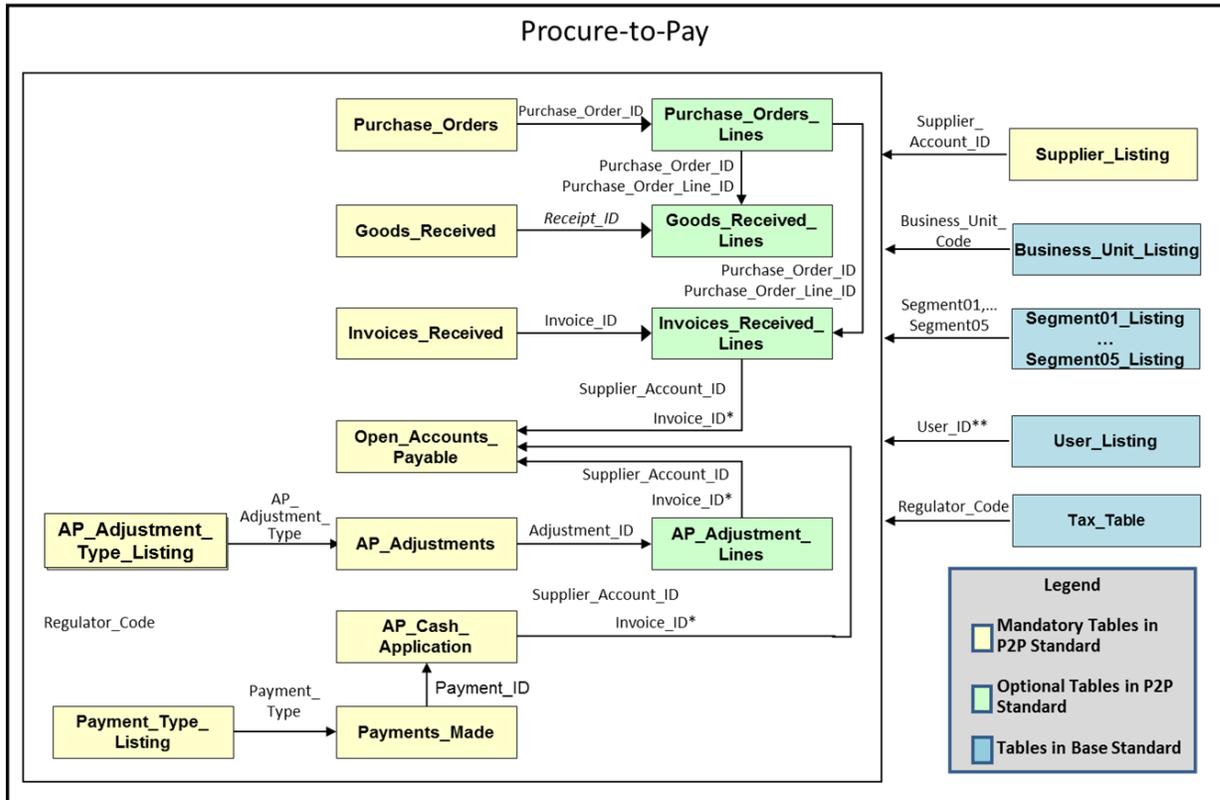
P2P is one of several business processes related to the supply chain. Figure 1 summarizes a supply chain process flow and indicates which elements of the supply chain are addressed in this P2P ADS and the related order-to-cash (O2C) ADS.

**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.

Figure 2: Data Relationships Among Tables in the P2P Audit Data Standard



\* If payable balances are tracked by supplier only (not by invoice), then `Supplier_Account_ID` is used as a key to join tables to the `Open_Accounts_Payable` table instead of both `Supplier_Account_ID` and `Invoice_ID`

\*\* The `User_Listing` table can be joined to three fields, all of which contain a user ID – `Entered_by`, `Approved_By`, `Last_Modified_By`

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.

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The following subsections detail the P2P audit data standard:

**2.0 P2P Standardized Data<sup>2</sup>**

- 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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<sup>2</sup> 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>1</sup>	Description
			Data Type	Length <sup>2</sup>		
1	Purchase_Order_ID	1	TEXT	100	gl-cor:documentReference with gl-cor:documentType = "order-vendor"	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.
2	Purchase_Order_Document_ID	1	TEXT	100	gl-cor:documentNumber	Identification number or code on the purchase order.
3	Purchase_Order_Date	1	DATE		gl-cor:documentDate	The date of the purchase order, regardless of the date the order is entered.

<sup>1</sup> 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.

<sup>2</sup> Throughout the document, this column represents a suggested maximum length.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>1</sup>	Description
			Data Type	Length <sup>2</sup>		
4	Purchase_Order_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).
5	Purchase_Order_Period	1	TEXT	10	gl-bus:postingCode	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.
6	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	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.
7	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "vendor"	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.
8	Purchase_Order_Requisition_ID	2	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-requisition"*	Identifier that is unique for each purchase order requisition. May require concatenation of multiple fields.
9	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>1</sup>	Description
			Data Type	Length <sup>2</sup>		
10	Entered_Date	2	DATE		gl-cor:enteredDate	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.
11	Entered_Time	2	TIME		(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).
12	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
13	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
14	Approved_By_Time	2	TIME		(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).
15	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
16	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
17	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>1</sup>	Description
			Data Type	Length <sup>2</sup>		
18	Purchase_Order_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
19	Purchase_Order_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
20	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
21	Segment02	2	TEXT	25	See above	See above
22	Segment03	2	TEXT	25	See above	See above
23	Segment04	2	TEXT	25	See above	See above
24	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Purchase_Orders_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

## 2.2 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>3</sup>	Description
			Data Type	Length <sup>4</sup>		
1	Purchase_Order_ID	1	TEXT	100	gl-cor:documentReference with gl-cor:documentType = "order-vendor"	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.
2	Purchase_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber	Identifier for purchase order line number.
3	Purchase_Order_Line_Product_ID	1	TEXT	25	gl-bus:measurableID	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.

<sup>3</sup> 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.

<sup>4</sup> Throughout the document, this column represents a suggested maximum length.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>3</sup>	Description
			Data Type	Length <sup>4</sup>		
4	Purchase_Order_Line_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product description (plain English) to indicate the name or other identifying characteristics of the product.
5	Purchase_Order_Line_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.
6	Purchase_Order_Line_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.
7	Purchase_Order_Line_Quantity	1	NUMERIC		gl-bus:measurableQuantity	Purchase order line quantity.
8	Purchase_Order_Line_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Purchase order line base unit of measure.
9	Purchase_Order_Line_Unit_Price	1	NUMERIC		gl-bus:measurableCostPerUnit	Purchase order line price per unit.
10	Purchase_Order_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
11	Purchase_Order_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element <sup>3</sup>	Description
			Data Type	Length <sup>4</sup>		
12	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
13	Segment02	2	TEXT	25	See above	See above
14	Segment03	2	TEXT	25	See above	See above
15	Segment04	2	TEXT	25	See above	See above
16	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads:Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

## 2.3 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Receipt_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each shipment received. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each shipment.
2	Receipt_Date	1	DATE		gl-cor:documentDate	Date of receipt (date received)
3	Receipt_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).
4	Receipt_Period	1	TEXT	10	gl-bus:postingCode	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.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	Adjustment_Indicator	2	TEXT	1	gl-cor:detailComment with values "0" or "1"; gl-cor:documentType of "receipt"	If the transaction is the original receipt transaction, then "0"; if the transaction is a receipt adjustment, then "1."
6	Adjustment_Description	2	TEXT	100	gl-cor:documentTypeDescription	If an adjustment to the receipt, a description of the reason for the adjustment.
7	Receipt_Document_ID	1	TEXT	100	gl-cor:documentNumber	Reference number on receipt shipping document (company reference or logistics company identifier).
8	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "vendor"	Identifier of the supplier providing the product. Must match Supplier_Account_ID in the Supplier_Listing_YYYYMMDD file.
9	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	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.
10	Purchase_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-vendor"*	Unique identifier for each purchase order. Must match Purchase_Order_ID used in Purchase_Orders_YYYYMMDD_YYYYMMD D file. If no purchase order leave blank.
11	Purchase_Order_Date	1	DATE		gl-cor:documentDate*	The date of the purchase order, regardless of the date the order is entered. If no purchase order leave blank.
12	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
13	Entered_Date	2	DATE		gl-cor:enteredDate	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.
14	Entered_Time	2	TIME		(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).
15	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
16	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
17	Approved_By_Time	2	TIME		(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).
18	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
19	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
20	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	Receipt_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount *	Monetary amount for the items in the receipt document related to the purchase order in local currency.
22	Receipt_Amount_Local	1	TEXT	3	gl-muc:amountCurrency*	The currency for local reporting requirements. See ISO 4217 coding.
23	Purchase_Order_Amount_Local	1	NUMERIC		Gl-muc:amountOriginalAmount	Transaction monetary amount in local currency. If no purchase order, leave blank.
24	Purchase_Order_Local_Currency	1	TEXT	3	Gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding. If no purchase order, leave blank.
25	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
26	Segment02	2	TEXT	25	See above	See above
27	Segment03	2	TEXT	25	See above	See above
28	Segment04	2	TEXT	25	See above	See above
29	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Goods_Received_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Receipt_ID	1	TEXT	100	gl-cor:documentReference	Unique identifier for each shipment received. This ID may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely identify each shipment.
2	Receipt_Document_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Reference line number on receipt document.
3	Receipt_Product_ID	1	TEXT	25	gl-bus:measurableID	Identifier that is unique for each product.
4	Receipt_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product description (plain English) to indicate the name or other identifying characteristics of the product.
5	Receipt_Product_Bar_Code	2	TEXT	100	gl-bus:measurableIDOther	UPC or other general identifier.
6	Receipt_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.
7	Receipt_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.
8	Receipt_Quantity	1	NUMERIC		gl-bus:measurableQuantity	Item quantity received.
9	Receipt_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Base unit of measure.
10	Receipt_Unit_Price	1	NUMERIC		gl-bus:measurableCostPerUnit	Price per unit for item received.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
11	Receipt_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount *	Monetary amount for the line item in the receipt document related to the purchase order in local currency.
12	Receipt_Line_Amount_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency*	The currency for local reporting requirements. See ISO 4217 coding.
13	Purchase_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber*	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.
14	Purchase_Order_Quantity	2	NUMERIC		gl-bus:measurableQuantity	Purchase order line quantity. If no purchase order, leave blank.
15	Purchase_Order_Unit_of_Measure	2	TEXT	25	gl-bus:measurableUnitOfMeasure	Purchase order line base unit of measure. If no purchase order, leave blank.
16	Purchase_Order_Unit_Price	2	NUMERIC		gl-bus:measurableCostPerUnit	Purchase order line price per unit. If no purchase order, leave blank.
17	Purchase_Order_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	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.
18	Purchase_Order_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding. If no purchase order, leave blank.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
19	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
20	Segment02	2	TEXT	25	See above	See above
21	Segment03	2	TEXT	25	See above	See above
22	Segment04	2	TEXT	25	See above	See above
23	Segment05	2	TEXT	25	See above	See above

**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads:Goods_Received_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and

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		qualifier for type of collection ties it to this representation.
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\* 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).

## 2.5 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Invoice_ID	1	TEXT	100	gl-cor:documentReference	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).
2	Invoice_Number	1	TEXT	100	gl-cor:documentNumber with gl-cor:documentType = "invoice"	Identification number for an externally generated invoice.
3	Invoice_Date	1	DATE		gl-cor:documentDate	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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
4	Invoice_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).
5	Invoice_Period	1	TEXT	10	gl-bus:postingCode	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.
6	Invoice_Due_Date	1	DATE		gl-cor:MaturityDate	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.
7	Purchase_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-vendor"	Unique identifier for each purchase order. Must match Purchase_Order_ID in the Purchase_Orders_YYYYMMDD_YYYYMMD D file. If no purchase order, leave blank.
8	Business_Unit_Code	1	TEXT	50	gl-cor:organizationidentifier	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.
9	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-identifierType = "vendor"	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.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
10	Terms_Discount_Percentage	2	NUMERIC		gl-cor:terms	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 "xx.x% dd Net dd," such as 2% 10 Net 30 for 2% discount if paid within 10 days, with the net due in 30 days.
11	Terms_Discount_Days	2	NUMERIC		See description for field #10	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).
12	Terms_Due_Days	2	NUMERIC		See description for field #10 explicit in gl-cor:maturityDate	The number of days allowed to meet the obligation before an invoice becomes overdue.
13	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
14	Entered_Date	2	DATE		gl-cor:enteredDate	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.
15	Entered_Time	2	TIME		(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).
16	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
17	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
18	Approved_By_Time	2	TIME		(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).
19	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
20	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
21	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
22	Invoice_Amount	1	NUMERIC		gl-cor:amount	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.
23	Invoice_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the invoice amount. See ISO 4217 coding.
24	Invoice_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
25	Invoice_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.
26	Invoice_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
27	Invoice_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
28	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD.
30	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
31	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
32	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
33	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).
34	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
35	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
36	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
37	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
38	Segment02	2	TEXT	25	See above	See above
39	Segment03	2	TEXT	25	See above	See above
40	Segment04	2	TEXT	25	See above	See above
41	Segment05	2	TEXT	25	See above	See above

**Additional Comment for XBRL GL**

For an invoices received listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.

gl-cor: entriesComment	value = "ads: Invoices_Received_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.
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\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Invoice_ID	1	TEXT	100	gl-cor:documentReference	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).
2	Invoice_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Line item number of the invoice.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
3	Purchase_Order_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "order-vendor"*	Unique identifier for each purchase order. Must match Purchase_Order_ID in the Purchase_Orders_YYYYMMDD_YYYYMMDD file. If no purchase order, leave blank.
4	Purchase_Order_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Identifier for purchase order line number. Must match Purchase_Order_Line_ID used in Purchase_Orders_Lines_YYYYMMDD_YYYYMMDD file. If no purchase order, leave blank.
5	Invoice_Product_ID	1	TEXT	25	gl-bus:measurableID	Identifier that is unique for each purchased product.
6	Invoice_Product_Description	1	TEXT	100	gl-bus:measurableDescription	Product (plain English) description to indicate the name or other identifying characteristics of the product.
7	Invoice_Product_Group_01	2	TEXT	25	gl-bus:measurableCodeDescription	Product descriptor #1, for example, tires or accessories.
8	Invoice_Product_Group_02	2	TEXT	25	gl-bus:measurableCategory	Product descriptor #2, for example, brand.
9	Invoice_Line_Amount	1	NUMERIC		gl-cor:amount	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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
10	Invoice_Line_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the invoice amount. See ISO 4217 coding.
11	Invoice_Line_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
12	Invoice_Line_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the invoice reporting amount for nonconsolidated reporting. See ISO 4217 coding.
13	Invoice_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
14	Invoice_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
15	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
16	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
17	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
18	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
19	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
20	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).
21	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
22	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
23	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
24	GL_Line_Debit_Account_Number	1	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
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.
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 mapped to gl-cor:accountMainID.	GL account number on which the debit side of the Tax1 transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
27	GL_Tax1_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax1 transaction has been posted.
28	GL_Tax2_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax2 transaction has been posted.
29	GL_Tax2_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax2 transaction has been posted.
30	GL_Tax3_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax3 transaction has been posted.
31	GL_Tax3_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax3 transaction has been posted.
32	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
33	Segment02	2	TEXT	25	See above	See above

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
34	Segment03	2	TEXT	25	See above	See above
35	Segment04	2	TEXT	25	See above	See above
36	Segment05	2	TEXT	25	See above	See above

**Additional Comment for XBRL GL**

For an invoices received listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Invoices_Received_Line_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = {vendor}	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.
2	Invoice_ID	1	TEXT	100	gl-cor:documentReference	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).
3	Invoice_Date	1	DATE		gl-cor:documentDate	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.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
4	Invoice_Due_Date	1	DATE		gl-cor:maturityDate	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.
5	Balance_Amount	2	NUMERIC		gl-taf:documentRemainingBalance	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.
6	Balance_Amount_Currency	2	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the balance amount. See ISO 4217 coding.
7	Balance_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Balance monetary amount recorded in the reporting currency.
8	Balance_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the balance reporting amount for nonconsolidated reporting. See ISO 4217 coding.
9	Balance_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Balance monetary amount in local currency.
10	Balance_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
11	Original_Balance_Amount	1	NUMERIC		gl-cor:amount	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.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
12	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	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.
13	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
14	Segment02	2	TEXT	25	See above	See above
15	Segment03	2	TEXT	25	See above	See above
16	Segment04	2	TEXT	25	See above	See above
17	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Open_Accounts_Payables_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

## 2.8 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Payment_ID	1	TEXT	100	gl-cor:documentReference	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.
2	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "vendor"	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.
3	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	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.
4	Payment_Date	1	DATE		gl-bus:documentReceivedDate	The date the payment was made or credit was applied.
5	Payment_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
6	Payment_Period	1	TEXT	10	gl-bus:postingCode	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.
7	Reference_Number	1	TEXT	100	gl-cor:documentNumber	Identification number for an internally or externally generated transaction (for example, check number, wire transfer number, or original document ID).
8	Reference_Date	1	DATE		gl-cor:documentDate	Date on an externally generated transaction (for example, check date or wire transfer date).
9	Amount_Credit_Debit_Indicator	1	TEXT	1	gl-cor:debitCreditCode	Indicates whether the amount is a credit or debit. "C"=credit; "D"=debit.
10	Payment_Type	1	TEXT	25	gl-cor:documentType = "check" or gl-cor:documentType = "payment-other" with code in gl-bus:paymentMethod	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.
11	Payment_Amount	1	NUMERIC		gl-cor:amount	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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
12	Payment_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the payment amount. See ISO 4217 coding.
13	Payment_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
14	Payment_Amount_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the payment amount for nonconsolidated reporting. See ISO 4217 coding.
15	Payment_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
16	Payment_Amount_Local_Currency	1	TEXT	3	gl-cor:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
17	Posting_Status	2	TEXT	20	gl-cor:postingStatus enumerations or gl-cor:postingStatus of {other} with gl-cor:postingStatusDescription	Status of the transaction's posting to the GL (for example, "Posted," "Not Posted").
18	GL_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
19	GL_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
20	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
21	Entered_Date	2	DATE		gl-cor:enteredDate	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.
22	Entered_Time	2	TIME		(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).
23	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
24	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
25	Approved_By_Time	2	TIME		(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).
26	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
27	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
28	Last_Modified_Time	2	TIME		(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).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
30	Segment02	2	TEXT	25	See above	See above
31	Segment03	2	TEXT	25	See above	See above
32	Segment04	2	TEXT	25	See above	See above
33	Segment05	2	TEXT	25	See above	See above

**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Payments_Made_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

## 2.9 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	AP_Application_ID	1	TEXT	100	gl-cor:documentReference	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.
2	AP_Application_Date	1	DATE		gl-cor:documentDate	The date of the cash application transaction, regardless of the date the transaction is entered.
3	AP_Application_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).
4	AP_Application_Period	1	TEXT	10	gl-bus:postingCode	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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "vendor"	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.
6	Payment_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "check"*	Unique identifier of the transaction in the Payments_Made_YYYYMMDD_YYYYMMDD file for which some or all of the payment is being applied to the supplier's accounts receivable.
7	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "invoice"*	<p>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).</p> <p>Leave blank if cash application is at customer (not invoice) level.</p>
8	Business_Unit_Code	1	TEXT	50	gl-organizationIdentifier	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.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
9	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.
10	Entered_Date	2	DATE		gl-cor:enteredDate	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.
11	Entered_Time	2	TIME		(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).
12	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
13	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
14	Approved_By_Time	2	TIME		(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).
15	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
16	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
17	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
18	AP_Application_Amount	1	NUMERIC		gl-cor:amount	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.
19	Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the AP activity amount. See ISO 4217 coding.
20	AP_Activity_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
21	Amount_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.
22	AP_Activity_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
23	Amount_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
24	GL_Line_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
25	GL_Line_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
26	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
27	Segment02	2	TEXT	25	See above	See above
28	Segment03	2	TEXT	25	See above	See above
29	Segment04	2	TEXT	25	See above	See above
30	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AP_Cash_Application_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Adjustment_ID	1	TEXT	100	gl-cor:documentReference	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.
2	Adjustment_Type	1	TEXT	25	gl-cor:documentType using provided enumerations or  gl-cor:documentType = {other} and gl-bus:paymentMethod with codes from AP_Adjustment_Type_Listing_YY YYMMDD	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.
3	Adjustment_Document_Number	1	TEXT	100	gl-cor:documentNumber	The identification number on an externally generated adjustment document (for example, credit memo).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
4	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "invoice"	<p>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_YYMMDD, and AP_Adjustments_YYYYMMDD_YYYYMMDD).</p> <p>Leave blank if adjustment is at customer (not invoice) level.</p>
5	Adjustment_Date	1	DATE	100	gl-cor:postingDate	The date of the transaction, regardless of the date the transaction is entered.
6	Adjustment_Fiscal_Year	1	TEXT	4	gl-bus:fiscalYearEnd	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).
7	Adjustment_Period	1	TEXT	10	gl-bus:postingCode	<p>Fiscal period in which the Receipt_Date occurs.</p> <p>Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.</p>

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
8	Business_Unit_Code	1	TEXT	50	gl-bus:organizationIdentifier	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.
9	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = "vendor"	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.
10	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.
11	Entered_Date	1	DATE		gl-cor:enteredDate	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.
12	Entered_Time	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, above)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
13	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
14	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
15	Approved_By_Time	2	TIME		(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).
16	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
17	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
18	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
NOTE: THE FOLLOWING FIELDS MAY BE OMITTED IF DETAILED (LINE ITEM) DATA IS PROVIDED						
19	Adjustment_Amount	1	NUMERIC		gl-cor:amount	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.
20	Adjustment_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the adjustment amount. See ISO 4217 coding.
21	Adjustment_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
22	Adjustment_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
23	Adjustment_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
24	Adjustment_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
25	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
26	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
27	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
28	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
30	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).
31	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
32	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
33	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
34	GL_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
35	GL_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
36	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 mapped to gl-cor:accountMainID.	GL account number on which the debit side of the Tax1 transaction has been posted.
37	GL_Tax1_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax1 transaction has been posted.
38	GL_Tax2_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax2 transaction has been posted.
39	GL_Tax2_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax2 transaction has been posted.
40	GL_Tax3_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax3 transaction has been posted.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
41	GL_Tax3_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax3 transaction has been posted.
42	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
43	Segment02	2	TEXT	25	See above	See above
44	Segment03	2	TEXT	25	See above	See above
45	Segment04	2	TEXT	25	See above	See above
46	Segment05	2	TEXT	25	See above	See above

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**Additional Comment for XBRL GL**

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AP_Adjustments_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Adjustment_ID	1	TEXT	100	gl-cor:documentReference	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.
2	Invoice_ID	1	TEXT	100	gl-taf:originatingDocumentNumber with gl-taf:originatingDocumentType = "invoice"	<p>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).</p> <p>Leave blank if adjustment is at customer (not invoice) level.</p>

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
3	Invoice_Line_ID	1	TEXT	10	gl-cor:lineNumber*	Line item number of the invoice.  Leave blank if adjustment is at customer (not invoice) level.
4	Adjustment_Line_Amount	1	NUMERIC		gl-cor:amount	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.
5	Adjustment_Line_Amount_Currency	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the adjustment amount. See ISO 4217 coding.
6	Adjustment_Line_Amount_Reporting	1	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
7	Adjustment_Line_Reporting_Currency	1	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the adjustment reporting amount for nonconsolidated reporting. See ISO 4217 coding.
8	Adjustment_Line_Amount_Local	1	NUMERIC		gl-muc:amountOriginalAmount	Transaction monetary amount in local currency.
9	Adjustment_Line_Local_Currency	1	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
10	Tax1_Type	1	TEXT	25	gl-cor:taxCode (Note that XBRL GL permits an unlimited number of tax codes and amounts with the gl-cor:taxes structure.)	Code for Tax1 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
11	Tax2_Type	1	TEXT	25	Same as above	Code for Tax2 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
12	Tax3_Type	1	TEXT	25	Same as above	Code for Tax3 type (for example, Sales, VAT).  This field should agree with the Regulator_Code field in the Tax_Table_YYYYMMDD
13	Tax1_Type_Description	1	TEXT	100	gl-cor:taxDescription (Note that XBRL GL formalizes the tax authority with gl-cor:taxAuthority and provides other standard fields as well.)	Description of Tax1 type (for example, authority tax is paid to and other information to identify tax).
14	Tax2_Type_Description	1	TEXT	100	Same as above	Description of Tax2 type (for example, authority tax is paid to and other information to identify tax).
15	Tax3_Type_Description	1	TEXT	100	Same as above	Description of Tax3 type (for example, authority tax is paid to and other information to identify tax).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
16	Tax1_Local	2	NUMERIC		gl-cor:taxAmount	The amount of Tax1_Type included in the transaction. Recorded in local currency.
17	Tax2_Local	2	NUMERIC		Same as above	The amount of Tax2_Type included in the transaction. Recorded in local currency.
18	Tax3_Local	2	NUMERIC		Same as above	The amount of Tax3_Type included in the transaction. Recorded in local currency.
19	GL_Line_Debit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "debit-value" in a second account structure	GL account number on which the debit side of the transaction has been posted.
20	GL_Line_Credit_Account_Number	2	TEXT	100	gl-cor:accountMainID with gl-cor:accountPurposeDescription = "credit-value" in a second account structure	GL account number on which the credit side of the transaction has been posted.
21	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 GL lines above, 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
22	GL_Tax1_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax1 transaction has been posted.
23	GL_Tax2_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax2 transaction has been posted.
24	GL_Tax2_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax2 transaction has been posted.
25	GL_Tax3_Debit_Account_Number	1	TEXT	100	Same as above	GL account number on which the debit side of the Tax3 transaction has been posted.
26	GL_Tax3_Credit_Account_Number	1	TEXT	100	Same as above	GL account number on which the credit side of the Tax3 transaction has been posted.
27	Segment01	2	TEXT	25	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.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
28	Segment02	2	TEXT	25	See above	See above

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
29	Segment03	2	TEXT	25	See above	See above
30	Segment04	2	TEXT	25	See above	See above
31	Segment05	2	TEXT	25	See above	See above

#### Additional Comment for XBRL GL

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads:AP_Adjustments_Lines_YYYYMMDD_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

\* 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Payment_Type	1	TEXT	25	gl-bus:paymentMethod	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.
2	Payment_Type_Description	1	TEXT	100	gl-cor:documentTypeDescription	The description of the code value indicating the type of transaction (for example, check, wire transfer, cash, and so on).

### 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 ARPAdjustment\_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:

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Payment_Type_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

### 2.13 AP\_Adjustment\_Type\_Listing\_YYYYMMDD

The AP\_Adjustment\_Type\_Listing\_YYYYMMDD file contains detailed descriptions of AP\_Adjustment\_Type codes.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	AP_Adjustment_Type	1	TEXT	25	gl-bus:paymentMethod	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.
2	AP_Adjustment_Type_Description	1	TEXT	100	gl-cor:documentTypeDescription	The description of the code value indicating the type of transaction (for example, credit memo, debit memo, finance charge, other adjustments, and so on).

#### 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

order-customer
payment-other
reminder
tegata
shipment
receipt
manual-adjustment
other

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

Element	Content	Comment
gl-cor:entriesType	value = "other"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: AP_Adjustment_Type_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

## 2.14 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.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	Supplier_Account_ID	1	TEXT	100	gl-cor:identifierCode for internal # with gl-cor:identifierType = "vendor"	Identifier of the supplier to whom payment is due or from whom unused credits have been applied.
2	Supplier_Account_Name	1	TEXT	100	gl-cor:identifierDescription	The name of the supplier.
3	Supplier_Group	2	TEXT	100	gl-cor:identifierCategory	If the organization segments suppliers into groups, the group to which this supplier is assigned.
4	Supplier_Physical_Street_Address1	1	TEXT	100	gl-bus:identifierStreet (*) with gl-bus:identifierAddressPurpose = "physical"	The physical street address line 1 of the supplier.
5	Supplier_Physical_Street_Address2	1	TEXT	100	gl-bus:identifierAddressStreet2*	The physical street address line 2 of the supplier.
6	Supplier_Physical_City	1	TEXT	100	gl-bus:identifierCity*	The physical city where the supplier is located.
7	Supplier_Physical_State_Province	1	TEXT	6	gl-bus:identifierStateOrProvince*	The physical state or province where the supplier is located. Recommend ISO 3166-2.
8	Supplier_Physical_ZipPostalCode	1	TEXT	20	gl-bus:identifierZipOrPostalCode*	The zip code of the city where the supplier is physically located.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
9	Supplier_Physical_Country	1	TEXT	3	gl-bus:identifierCountry*	The country code where the supplier is physically located. Recommend ISO 3166-1 Alpha 2 or ISO 3166-1 Alpha 3 format (XX or XXX).
10	Supplier_TIN	1	TEXT	100	gl-cor:identifierAuthorityCode for tax #	The supplier's tax identification number.
11	Supplier_Billing_Address1	1	TEXT	100	gl-bus:identifierStreet (**) with gl-bus:identifierAddressPurpose = "billing"	The billing address line 1 of the supplier.
12	Supplier_Billing_Address2	1	TEXT	100	gl-bus:identifierAddressStreet2**	The billing address line 2 of the supplier.
13	Supplier_Billing_City	1	TEXT	100	gl-bus:identifierCity**	The billing city of the supplier.
14	Supplier_Billing_State_Province	1	TEXT	6	gl-bus:identifierStateOrProvince**	The billing state or province of the supplier. Recommend ISO 3166-2.
15	Supplier_Billing_ZipPostalCode	1	TEXT	20	gl-bus:identifierZipOrPostalCode**	The billing zip code of the supplier's city.
16	Supplier_Billing_Country	1	TEXT	3	gl-bus:identifierCountry**	The billing country code of the supplier. Recommend ISO 3166-1 Alpha 2 or ISO 3166-1 Alpha 3 format (XX or XXX).
17	Active_Date	2	DATE		XBRL GL uses gl-cor:identifierActive to note that the supplier is currently active or inactive.  gl-cor:dateAcknowledged	Date the supplier declared active.
18	Inactive_Date	2	DATE		gl-cor:confirmedDate	Date the supplier was declared inactive.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
19	Transaction_Credit_Limit	2	NUMERIC		gl-muc:amountRestatedAmount	The per invoice credit limit established with this supplier.
20	Overall_Credit_Limit	2	NUMERIC		gl-cor:amount	The credit limit for the total outstanding balance approved for the supplier.
21	Terms_Discount_Percentage	2	NUMERIC		gl-cor:terms	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 "xx.x% dd Net dd," such as 2% 10 Net 30 for 2% discount if paid within 10 days, with the net due in 30 days.
22	Terms_Discount_Days	2	NUMERIC		See description for field number 8	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).
23	Terms_Due_Days	2	NUMERIC		See description for field number 8; explicit in gl-cor:maturityDate	The number of days allowed to meet the obligation before an invoice becomes overdue.
24	Entered_By	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User_ID (from User_Listing file) for person who created the record.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
25	Entered_Date	2	DATE		gl-cor:enteredDate	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.
26	Entered_Time	2	TIME		(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).
27	Approved_By	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
28	Approved_By_Date	2	DATE		gl-cor:confirmedDateRepeat	The date the entry was approved.
29	Approved_By_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:confirmedDateRepeat, mentioned previously.)	The time the entry was approved. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
30	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
31	Last_Modified_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
32	Last_Modified_Time	2	TIME		(This is included in the ISO 8601 representation of gl-usk:lastDateRepeat, mentioned previously.)	The time the entry was last modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
33	PrimaryContact_Name	2	TEXT	100	gl-cor:identifierContactAttentionLine	Name of the primary contact at the supplier.

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Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
34	PrimaryContact_Phone	2	NUMERIC		gl-cor:identifierContactPhoneNumber	Phone number of the primary contact at the supplier.
35	PrimaryContact_Email	2	TEXT	100	gl-cor:identifierContactEmailAddress	Email address of the primary contact at the supplier.

#### Additional Comment for XBRL GL

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

Element	Content	Comment
gl-cor:entriesType	value = "account"	[entriesType] is a mandatory field; [other] is an enumerated value.
gl-cor: entriesComment	value = "ads: Supplier_Listing_YYYYMMDD"	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

### 3.0 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:

Test	Description
<b>Date and Control Totals</b>	
Required files	Confirm all requested files and data fields have been provided.
Date ranges	Minimum and maximum dates for the following dates: <ul style="list-style-type: none"> <li>• Purchase_Orders_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– Purchase_Order_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• Goods_Received_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– Transaction_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• Invoices_Received_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– Invoice_Date</li> <li>– Invoice_Due_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• Open_Accounts_Payables_YYYYMMDD               <ul style="list-style-type: none"> <li>– Invoice_Date</li> <li>– Invoice_Due_Date</li> </ul> </li> <li>• AP_Cash_Application_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– AP_Activity_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• Payments_Made_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– Payment_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• AP_Adjustments_YYYYMMDD_YYYYMMDD               <ul style="list-style-type: none"> <li>– Adjustment_Date</li> <li>– Entered_Date</li> </ul> </li> <li>• Supplier_Listing_YYYYMMDD               <ul style="list-style-type: none"> <li>– Entered_Date</li> </ul> </li> </ul>
Control totals	Record count and total sum of amount fields for: <ul style="list-style-type: none"> <li>• Purchase_Orders_YYYYMMDD_YYYYMMDD</li> <li>• Goods_Received_YYYYMMDD_YYYYMMDD</li> <li>• Invoices_Received_YYYYMMDD_YYYYMMDD</li> <li>• Open_Accounts_Payables_YYYYMMDD</li> <li>• AP_Cash_Application_YYYYMMDD_YYYYMMDD</li> <li>• Payments_Made_YYYYMMDD_YYYYMMDD</li> <li>• AP_Adjustments_YYYYMMDD_YYYYMMDD</li> </ul>

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<b>Data Review</b>	
Missing data	Number of missing or blank values listed by field.
Invalid data	Count of records by field that do not comply with field format requirements (for example, date or time fields not compliant with date or time format, numeric fields not including two decimal places, and so on).

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## 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?

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## **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?**