



XBRL handling Revised Schedule VI A Technical Session

Presented by

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Outline

- What is XBRL?
- XBRL Framework
- A dive into XBRL
- Taxonomy Files
- Hierarchical Structure of Taxonomy Elements(Financial Statement)
- C&I Taxonomy 2012 and Revised Schedule VI
- Financial Statements using XBRL Taxonomy.
- Q&A



What is XBRL

- X-e**X**tensible
- B-**B**usiness
- R-**R**eporting
- L-**L**anguage

XBRL is a XML(extensible mark up language) base computer language which is a new way of communication of business information in which business reports are converted from paper format to machine readable format.



XBRL Framework

XBRL have two things which make it works:

Technology

+

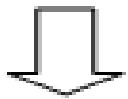
Finance



XML

+

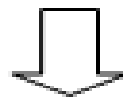
Accounting Concepts



Software

+

Finance Professionals

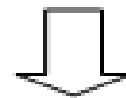


IT Professionals

+

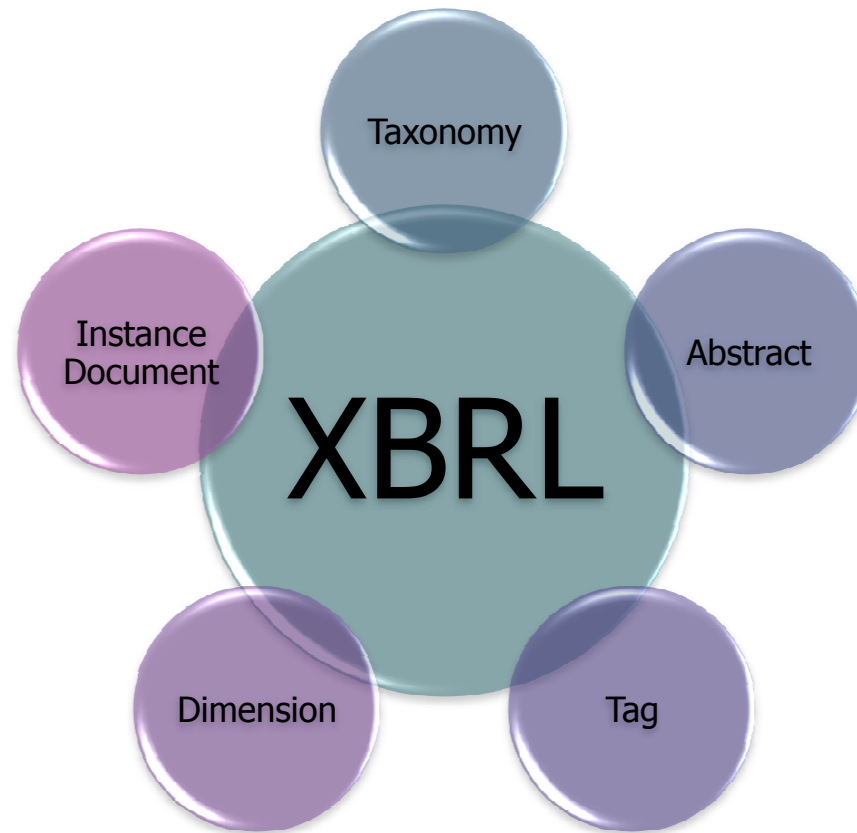
Expert (CA's)

= Quality Output





A Dive into XBRL





Taxonomy

Taxonomy is a hierarchal structure of business terms. It is like a dictionary from which definition/information of business concepts can be extracted. It also depicts the relationship between the total item and the sub items.

Taxonomy ▾

Network Browser << Details Relationships Tree Locations

Network: Presentation ▾ Lang: en ▾

- ⊕ [100000] Sources and Application of Funds
- ⊕ [100010] Total Assets and Liabilities
- ⊕ [100100] Schedule - Share capital
- ⊕ [100200] Schedule - Reserves and Surplus
- ⊕ [100300] Schedule - Secured debt
- ⊕ [100400] Schedule - Unsecured debt
- ⊕ [100600] Schedule - Fixed assets
- ⊕ [100610] Schedule - Fixed assets, net-gross classification
- ⊕ [100700] Schedule - Investments
- ⊕ [100800] Schedule - Sundry debtors
- ⊕ [100900] Schedule - Cash and bank balances
- ⊕ [101000] Schedule - Inventories
- ⊕ [101100] Schedule - Other current assets
- ⊕ [101200] Schedule - Loans and advances
- ⊕ [101300] Schedule - Current liabilities
- ⊕ [101400] Schedule - Provisions
- ⊕ [101500] Schedule - Miscellaneous Expenditure Not Written Off
- ⊕ [101600] Additional Details - Balance Sheet
- ⊕ [200000] Income Statement [Main]

No Concept Selected

Labels

References

Properties

Custom Type Information



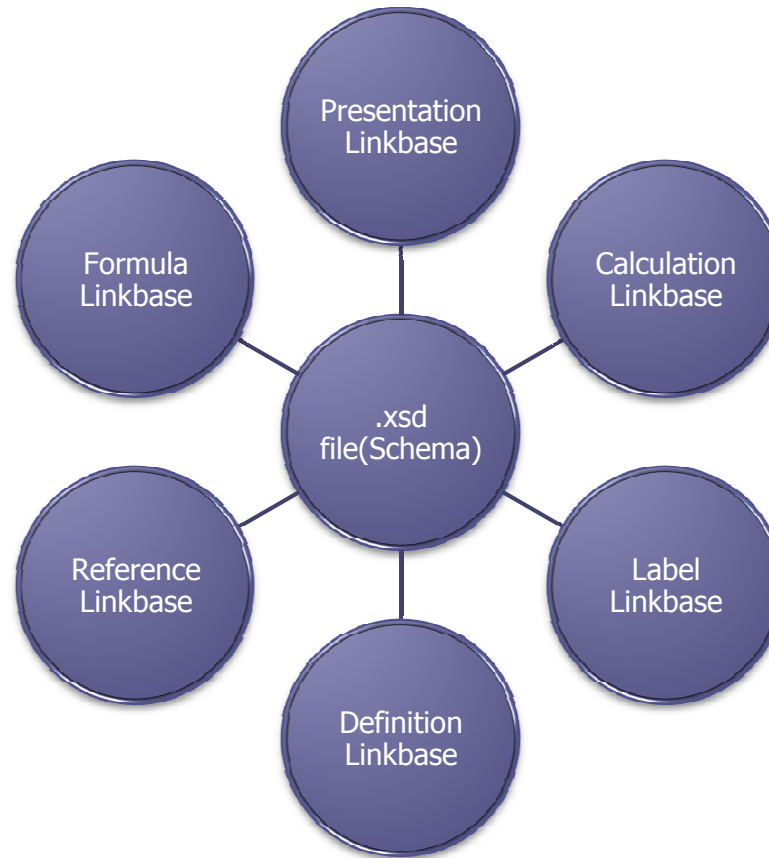
Taxonomy Files

Schema

XBRL Schema stores information about taxonomy elements

Can be regarded as container where unstructured list of elements and references to Linkbase files are described.

Main purpose is to provide the computer with information on how it should represent and process accounting terms.



Linkbases

They are the components of a taxonomy that provide information about relationships between elements and link them with specified external resources

It is based on two XML technologies

- XLink (XML Link Languages)
- XPointer (XML Pointing Languages)



Abstract

Abstract is used to cover all the tags of same group under one heading (roof), in such a way that hierarchy between the elements can be depicted in a systematic and logical manner.

The screenshot shows a 'Network Browser' window with a 'Taxonomy' dropdown menu. The 'Network' is set to 'Presentation' and the language is 'en'. The tree structure is as follows:

- [100000] Sources and Application of Funds
- [100010] Total Assets and Liabilities
 - Total assets total liabilities [abstract]
 - Total liabilities [abstract]
 - Total assets [abstract]** (highlighted with a red box)
 - Goodwill on consolidation [abstract]
 - Fixed assets [abstract]
 - Investments, net
 - Net deferred tax asset
 - Finance lease receivables long-term
 - Current assets loans advances [abstract]
 - Current assets [abstract]
 - Loans advances
 - Current assets loans advances
 - Miscellaneous expenditure not written off
 - Profit loss debit balance
 - Other assets
 - Total assets



Tag

Tag is an element that is used to identify (map) and describe the elements of financial statements or any business term. E.g. Cash and Bank Balance, Profit & Loss.

Each tag has some properties Like :-

- ❖ Data Type
- ❖ Period Type
- ❖ Balance Type
- ❖ Reference Etc





Tag Example

Taxonomy Window - +

[all] en

presentationLink [all]

Index	Label	type
ELR	[100000] Sources and Application of Funds	
ELR	[100010] Total Assets and Liabilities	
1	Total assets total liabilities [abstract]	-
1.1	Total liabilities [abstract]	-
1.2	Total assets [abstract]	-
1.2.1	Goodwill on consolidation [abstract]	-
1.2.2	Fixed assets [abstract]	-
1.2.3	Investments, net	X
1.2.4	Net deferred tax asset	X
1.2.5	Finance lease receivables long-term	X
1.2.6	Current assets loans advances [abstract]	-
1.2.6.1	Current assets [abstract]	-
1.2.6.1.1	Sundry debtors	X
1.2.6.1.2	Cash bank balance	X
1.2.6.1.3	Inventories	X
1.2.6.1.4	Other current assets	X
1.2.6.1.5	Current assets	X
1.2.6.2	Loans advances	X
1.2.6.3	Current assets loans advances	X

Name/Code: CashBankBalance

Info	value
✚xsd:element	
@name	CashBankBalance
@id	in-gaap_CashBankBalance
@type	xbrlicurrencyItemType
@substitutionGroup	xbrlicurrency
@abstract	false
@nilable	true
@xbrlicurrency	debit
@xbrlicurrencyPeriodType	instant

Info Label Reference Linkage iXBRL <source/>

XBRL Tuple List

Name/Code

DetailsOfEveryClassOfDebtenture

DetailsOfEveryClassOfShareCapital

DetailsOfEveryClassOfShareCapitalIssuedDuringPeriod



DetailsOfGoods

Attributes of Cash and Bank Tag



Member/Dimension - Technical

Dimension(Member) Structure in taxonomy			Definitions
Disclosure of tangible assets table	10		A table is used to combine a set of axis and a set of line items which go together for some purpose.
Classes of tangible assets axis		10	An axis is a means of providing information about characteristics of the line items
Land member		10	Members are the possible values within a
Buildings member		20	
Plant and equipment member		30	
Furniture and fixtures member		40	

Output without Member/Dimension	Output with Member/Dimension
 Output without Member(Dimension)	 Output with Member(Dimension)





Hierarchical Structure of Taxonomy Elements

[100100] Balance sheet								
Name	Label description	Order 1	Order 2	Order 3	Order 4	Preferred label	Disclosure format	Document reference
BalanceSheetAbstract	Balance sheet abstract							
EquityAndLiabilitiesAbstract	Equity and liabilities abstract	10						Part I of rev Sch VI - Form of Balance sheet - I.
Shareholders'FundsAbstract	Shareholders' funds abstract		10					Part I of rev Sch VI - Form of Balance sheet - I. (1)
ShareCapital	Share capital			10			X, instant, credit	Part I of rev Sch VI - Form of Balance sheet - I. (1)
ReservesAndSurplus	Reserves and surplus			20			X, instant, credit	Part I of rev Sch VI - Form of Balance sheet - I. (1)
MoneyReceivedAgainstShareWarrants	Money received against share warrants			30			X, instant, credit	Part I of rev Sch VI - Form of Balance sheet - I. (1) (c)
EmployeeStockOptionsOutstanding	Employee stock options outstanding			40			X, instant, credit	SEBI ESOS and ESPS guidelines 1999 Schedule I (f)
DeferredEmployeeCompensation	Deferred employee compensation			50			X, instant, debit	SEBI ESOS and ESPS guidelines 1999 Schedule I (f)
Shareholders'Funds	Shareholders' funds			60		totalLabel	X, instant, credit	Part I of rev Sch VI - Form of Balance sheet - I. (1)



C&I Taxonomy 2012 and Revised Schedule VI

C&I Taxonomy	Revised Schedule VI
Schedule VI Requirements	Schedule VI Requirements
Indian Accounting Standard	
Companies Act, 1956	
SEBI Guidelines	
Others.(Guidance Note, Common Practice Elements)	
 <p>C&I Taxonomy</p> <p>http://www.icai.org/new_post.html?post_id=8352&c_id=240</p>	 <p>Revised Schedule VI</p>



Schedule VI Statements using XBRL Taxonomy

Link role description
[100100] Balance sheet
[100200] Statement of profit and loss
[100300] Cash flow statement , direct
[100400] Cash flow statement , indirect
[200100] Notes - Share capital
[200200] Notes - Reserves and surplus
[200300] Notes - Borrowings
[200400] Notes - Non current investments
[200500] Notes - Current investments
[200600] Notes - Subclassification and notes on liabilities and assets
[200700] Notes - Additional disclosures on balance sheet
[200800] Notes - Disclosure of accounting policies , changes in accounting policies and estimates
[200900] Notes - Events occurring after the balance sheet date
[201000] Notes - Tangible assets
[201100] Notes - Intangible assets
[201200] Notes - Employee benefits
[201300] Notes - Segments
[201400] Notes - Leases
[201500] Notes - Impairment
[201600] Notes - Related party
[201700] Notes - Government grants
[201800] Notes - Borrowing cost
[201900] Notes - Income taxes
[202000] Notes - Discontinuing operations



Share Capital Note using XBRL

Share Capital Note in Taxonomy

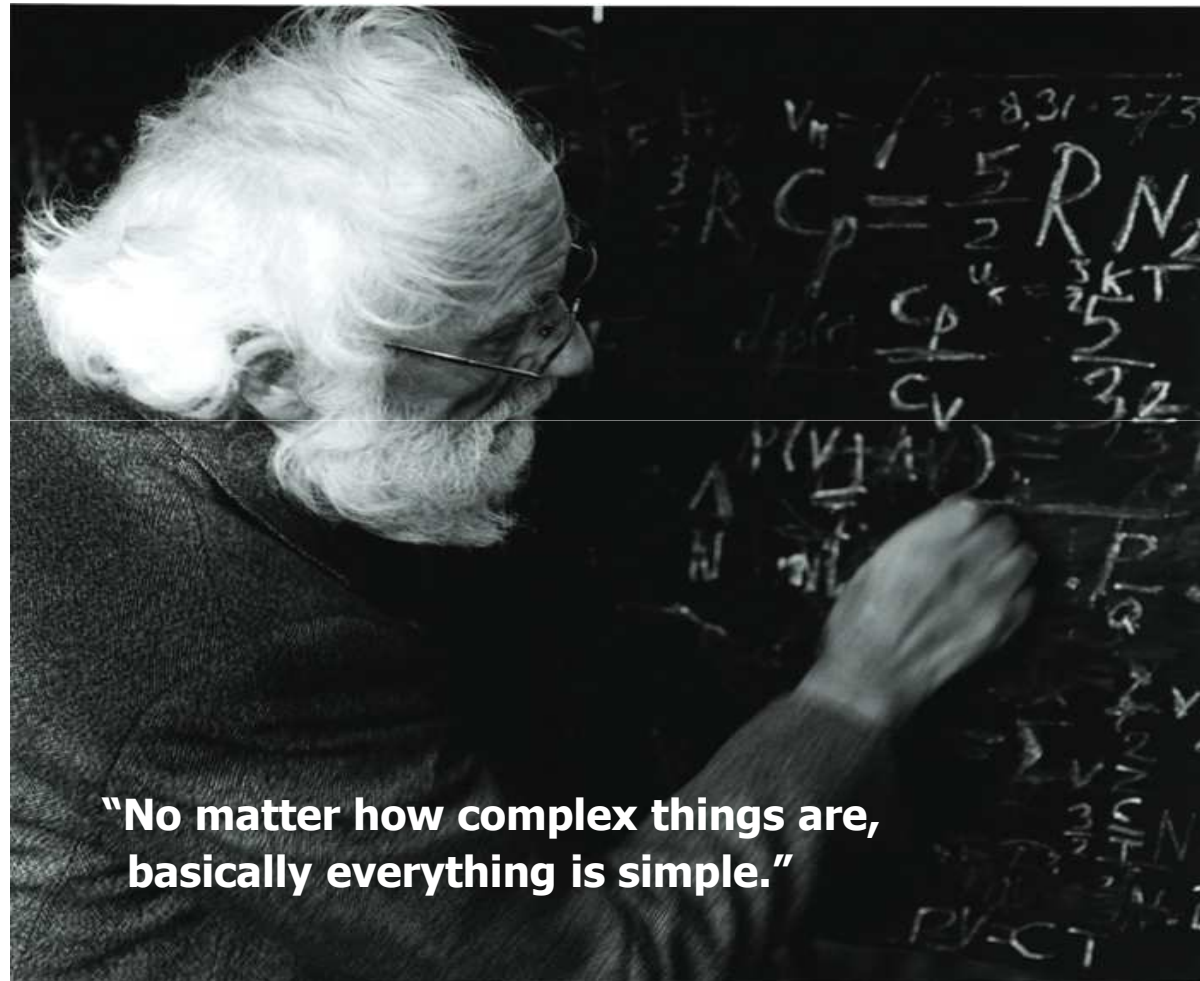
Disclosure of classes of share capital table	10			table	rev sch VI GI - BS -6.
Classes of share capital axis		10		axis	rev sch VI GI - BS -6.
Classes of share capital member			10	member	rev sch VI GI - BS -6.
Disclosure of classes of share capital line items	20			line	rev sch VI GI - BS -6.
Number of shares authorised		10		shares	rev sch VI GI - BS -6. A (a)
Value of shares authorised		20		X, instant, credit	rev sch VI GI - BS -6. A (a)
Number of shares issued		30		shares	rev sch VI GI - BS -6. A (b)
Value of shares issued		40		X, instant, credit	ED - Draft guidance note to revised sch VI - 8.1.1.7
Number of shares subscribed and fully paid		50		shares	rev sch VI GI - BS -6. A (b)
Value of shares subscribed and fully paid		60		X, instant, credit	ED - Draft guidance note to revised sch VI - 8.1.1.7
Number of shares subscribed but not fully paid		70		shares	rev sch VI GI - BS -6. A (b)
Value of shares subscribed but not fully paid		80		X, instant, credit	ED - Draft guidance note to revised sch VI - 8.1.1.7
Par value per share		90		X.XX	rev sch VI GI - BS -6. A (c)

Converted Note using taxonomy

Notes - Share capital		
Particulars	As at 31st March, 2012	As at 31st March, 2011
Authorised		
... Equity Shares(PY....) of Rs.... Each		
... Preference Shares(PY....) of Rs.... Each		
Issued		
... Equity Shares(PY....) of Rs.... Each		
... Preference Shares(PY....) of Rs.... Each		
Subscribed and fully paid		
... Equity Shares(PY....) of Rs.... Each		
... Preference Shares(PY....) of Rs.... Each		
Subscribed but not fully paid		
... Equity Shares(PY....) of Rs.... Each		
... Preference Shares(PY....) of Rs.... Each		



Questions ?



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