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Audit Data Standards

Accounts Receivable Subledger Standard

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Prepared by the AICPA Assurance Services Executive Committee
Emerging Assurance Technologies Task Force

Assurance Services Executive Committee (2012–2013)

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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 and internal and external auditors face in the efficient exchange of a company's[1] 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 (ADSs) 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. Companies large and small, public and private, also stand to benefit from the application of the ADSs. 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 also will 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 accounts receivable (AR) subledger.

ADSs 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 though 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. This is a minimum standard and is not meant to be limiting, so 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, do not redefine it). Once a company adopts a particular convention, it 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.

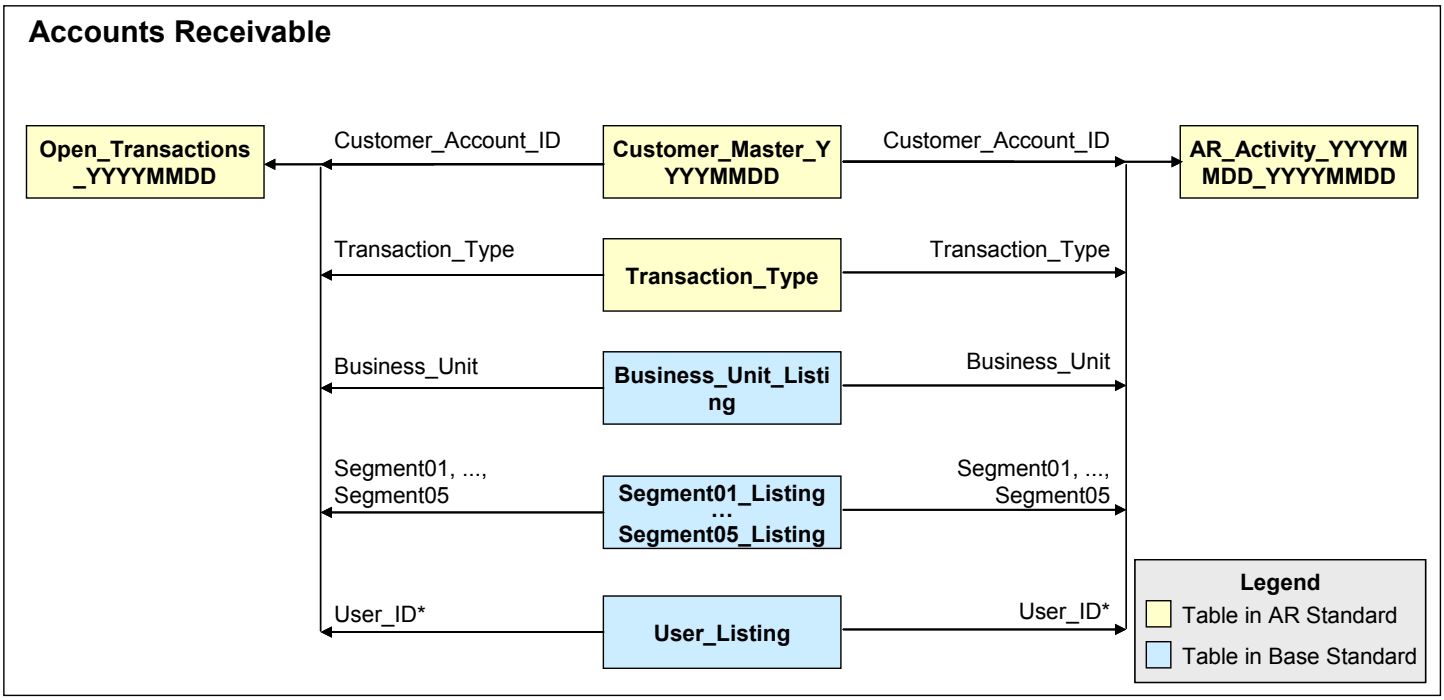
Companies implementing the ADSs should first contact their enterprise resource planning (ERP) or accounting package vendor for assistance. If the vendor does not have a solution for adopting the ADSs, extract, transform, load (or ETL) vendors have developed scripts that can be used to map to the ADSs.

[1] 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.

Prior to implementing this data standard, 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.

Additional detail on the contents of each section follows. The following figure provides a data diagram that shows the relationship between tables in the current standard. It is important to note the accounts recievable subledger standard should be used in conjunction with the base standard document, which is located on the aicpa.org website.

Data Relationships Among Tables in the Audit Data Standards



** The User_Listing table can be joined to three fields, all of which contain a user ID: User_ID, Approved_By, Last_Modified_By*

1. Accounts Receivable Subledger Standards

The AR subledger standard format is intended to accommodate basic analysis of the AR balance. This may include analysis of the levels of activity during a specified period, how much of the AR balance is liquidated with cash versus write-offs, exceptionally old receivables, 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.

The AR standard audit data is defined with multiple tables containing related information. The "Level" column within each table 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 client should specify those fields that are not available.

Following the standardized data is a data profiling report and a questionnaire that should be used to further describe the data, accounting processes, and financial IT systems.

AR Standardized Data

- Open_Transactions_YYYYMMDD
- AR_Activity_YYYYMMDD_YYYYMMDD
- Customer_Master_YYYYMMDD
- Transaction_Type

AR Standard Data Profiling Report

AR Questionnaire

1.1 Open_Transactions_YYYYMMDD

The Open_Transactions_YYYYMMDD table contains details regarding all open, unpaid, or unresolved customer 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 AR balances for the period under review is going to be undertaken, it is necessary that two of these files must bookend the period.

Each row in this table represents one transaction open and outstanding with one customer. This file should be at the summarized level, not the line item level, representing the balance expected from a customer for one uniquely identifiable transaction. The sum total of the transaction amounts as of the specified date should reconcile to the total AR amount in the general ledger (GL) as of the same date.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[2]	Description
			DataType	Length[3]		
1	**Transaction_ID**	1	TEXT	100	gl-cor:documentReference	Identifier that is unique 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	**Transaction_Type**	1	TEXT	25	gl-cor:documentTypeDescription if additional information is needed over the enumerated gl-cor:documentType; see enumeration table below.	The code value/indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, check, wire transfer, cash, credit memo, invoice, interest-only invoice, and so on).
3	**Transaction_Date**	1	DATE		gl-cor:documentDate	The date of the transaction, regardless of the date the transaction is entered. For invoices, this is the date from which the due date is calculated based on the invoice terms.

[2] 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.

[3] Throughout the document, this column represents a suggested maximum length.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[2]	Description
			DataType	Length[3]		
4	**Transaction_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 are recorded in a single currency.
5	**Transaction_Amount_Reporting**	2	NUMERIC		gl-muc:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
6	**Transaction_Amount_Local**	2	NUMERIC		gl-muc:amountOriginaAmount	Transaction monetary amount in local currency.
7	**Transaction_Due_Date**	1	DATE		gl-cor:maturityDate	The date payment is due from the customer. Not all transactions will have a due date (for example, credit memos). Aging of a receivable is usually calculated based on this date.
8	**Customer_Account_ID**	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = {customer}; if the tax number is used, gl-cor:identifierAuthorityCode can be used instead.	Identifier of the customer from whom payment is expected or to whom unused credits have been applied.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[2]	Description
			DataType	Length[3]		
9	**Terms_Discount_Percentage**	2	TEXT	20	gl-cor:terms encompasses both percentage and days.	The discount percentage the customer may take 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 10, 11, and 12 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.
10	**Terms_Discount_Days**	2	TEXT	20	gl-cor:measurableQuantity	The number of days from an invoice date the customer has to take advantage of discounted terms. Terms are represented as digits with no decimal places (for example, nnn).
11	**Terms_Due_Days**	2	TEXT	20	In XBRL GL, this would be provided as part of Terms-Discount_Percentage (gl-cor:terms) and is inferred from the gl-cor:maturityDueDate	The number of days in which an invoice is due.
12	**Amount_Credit_Debit_Indicator**	1	TEXT	1	gl-cor:debitCreditCode	Indicates whether the amount is a credit or debit. "C"=credit; "D"=debit.
13	**Amount_Currency**	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the amount. See ISO 4217 coding.
14	**Amount_Reporting_Currency**	2	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.
15	**Amount_Local_Currency**	2	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[2]	Description
			DataType	Length[3]		
16	**User_ID**	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = "systemUser"	User ID, initials, or name of operator originally creating the transaction.
17	**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 and for which the trial balance is generated. For example, you may use a description aligned with the concept of a reportable segment as defined in Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 280, *Segment Reporting*.
18	**Last_Modified_Date**	2	DATE		gl-usk:lastDateRepeat	The date the transaction record was last modified.
19	**Last_Modified_By**	2	TEXT	100	gl-bus:enteredByModified	User ID, initials, or name of last person modifying this transaction.
20	**Approved_By**	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID, initials, or name of person who approved the transaction.
21	**Approved_By_Date**	2	DATE		gl-usk:nextDateRepeat	Date the transaction was approved.
22	**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).
23	**Reference_Date**	1	DATE		gl-cor:documentDate	Date on an externally generated transaction (for example, check date or wire transfer date).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[2]	Description
			DataType	Length[3]		
24	**Entry_Date**	2	DATE		gl-cor:enteredDate	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.
25	**EntryDate_Time**	2	TIME		Time is incorporated into gl-cor:enteredDate.	The time the transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
26	**Posting_Status**	2	TEXT	20	gl-cor:postingStatus when concepts match XBRL GL's enumerations, gl-cor:postingStatusDescription otherwise.	Status of the transaction's posting to the GL (for example, "Posted," "Not Posted").
27	**GL_Account_Number**	1	TEXT	100	gl-cor:accountMainID	Identifies the GL_Account_Number that the transaction will ultimately be posted to.
28	**Sales_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "sales_tax"	The amount of sales taxes included in the transaction.
29	**VAT_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "VAT"	The amount of value added taxes included in the transaction.
30	**Other_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "other"	The amount of any other taxes included in the transaction (other than sales tax and value added tax).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[2]	Description
			DataType	Length[3]		
31	**Segment01**	2	TEXT	25	gl-cor:accountSubID with the 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.
32	**Segment02**	2	TEXT	25	Same as above.	Same as above.
33	**Segment03**	2	TEXT	25	Same as above.	Same as above.
34	**Segment04**	2	TEXT	25	Same as above.	Same as above.
35	**Segment05**	2	TEXT	25	Same as above.	Same as above.
36	**Clearing_Document**	2	TEXT	100	gl-cor:documentApplyToNumber	The ID number for the clearing document that links an activity to the transaction to which it is applied.

Additional Comment for XBRL GL:

The field [gl-cor:documentType] is an enumerated field with the most commonly used types of trade documents. Providing the Transaction_Type with this field provides greater understanding for the consuming application. However, the freeform [gl-cor:documentTypeDescription] can be used for proprietary or more detailed entries.

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

For an open transaction, 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_Transactions_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.

1.2 AR_Activity_YYYYMMDD_YYYYMMDD

The AR_Activity_YYYYMMDD_YYYYMMDD file contains all payments, write-offs, credit memos, adjustments, and other activity recorded against the invoice and impacting the invoice balance during the period under review.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
1	**Transaction_ID**	1	TEXT	100	gl-cor:documentReference for the unique concatenation of fields.	Identifier that is unique 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	**Transaction_Amount**	1	NUMERIC		gl-cor:amount with gl-cor:documentType using one of the appropriate enumerated values. See above for document type enumerated values.	Transaction monetary amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all transactions are recorded in a single currency.
3	**Transaction_Amount_Reporting**	2	NUMERIC		gl-cor:amountTriangulationAmount	Transaction monetary amount recorded in the reporting currency.
4	**Transaction_Amount_Local**	2	NUMERIC		gl-cor:amountOriginalAmount	Transaction monetary amount in local currency.
5	**Transaction_Effective_Date**	1	DATE		gl-bus:documentReceivedDate with gl-cor:documentType as above.	The date the customer is recognized or acknowledged to have either extinguished or apportioned to the debt or taken the credit represented by the transaction against which this activity has been applied.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
6	**Transaction_Type**	1	TEXT	25	Along with the {payment-other} and {check} in gl-cor:documentType, can also use gl-bus:paymentMethod for payments and gl-cor:documentTypeDescription, a free-form field, for other effects on the original invoice.	The code value/indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, check, wire transfer, cash, credit memo, invoice, interest-only invoice, and so on).
7	**Customer_Account_ID**	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierType = {customer}; if the tax number is used, gl-cor:identifierAuthorityCode can be used instead.	Identifier of the customer from whom payment is expected or to whom unused credits have been applied.
8	**Terms_Discount_Percentage**	2	TEXT	20	gl-cor:terms encompasses both percentage and days.	The discount percentage the customer may take if an invoice is paid before a certain number of days. In the flat file, terms are represented as digits to on decimal place (for example, 10% would be represented as 10.0). In XBRL GL, the three fields 9, 10, and 11 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.
9	**Terms_Discount_Days**	2	TEXT	20	gl-cor:measurableQuantity	The number of days from the invoice date the customer has to take advantage of discounted terms. Terms are represented as digits with no decimal places (for example, nnn).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
10	**Terms_Due_Days**	2	TEXT	20	See above—included in gl-cor:terms.	The number of days in which an invoice is due.
11	**Amount_Credit_Debit_Indicator**	1	TEXT	1	gl-cor:debtiCreditCode	Indicates whether the amount is a credit or debit. “C”=credit; “D”=debit.
12	**Amount_Currency**	1	TEXT	3	gl-cor:amountCurrency	The functional or group currency related to the amount. See ISO 4217 coding.
13	**Amount_Reporting_Currency**	2	TEXT	3	gl-muc:amountTriangulationCurrency	The reporting currency related to the amount for nonconsolidated reporting. See ISO 4217 coding.
14	**Amount_Local_Currency**	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency for local reporting requirements. See ISO 4217 coding.
15	**User_ID**	1	TEXT	100	gl-cor:identifierCode with gl-cor:identifierCategory = “systemUser”	User ID, initials, or name of operator originally creating the transaction.
16	**Business_Unit_Code**	1	TEXT	50	gl-cor:accountSubID	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited and for which the trial balance is generated. For example, you may use a description aligned with the concept of a reportable segment as defined in FASB ASC 280.
17	**Last_Modified_Date**	2	DATE		gl-usk:lastDateRepeat	The date the transaction record was last modified.
18	**Last_Modified_By**	2	TEXT	100	gl-bus:enteredByModified	User ID, initials, or name of last person modifying this transaction.
19	**Approved_By**	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID, initials, or name of person who approved the transaction.
20	**Approved_By_Date**	2	DATE		gl-cor:confirmedDate	Date the transaction was approved.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
21	**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).
22	**Reference_Date**	1	DATE		gl-cor:documentDate	Date on an externally generated transaction (for example, check date or wire transfer date).
23	**Clearing Document**	2	TEXT	100	gl-cor:documentApplyToNumber	The ID number for the clearing document that links an activity to the transaction to which it is applied.
24	**Transaction_Date**	1	DATE		gl-cor:documentDate [need to determine difference between 22 and 24]	The date of the transaction, no matter what date the transaction is entered. This is the date from which the due date is calculated based on the invoice terms.
25	**Entry_Date**	2	DATE		gl-cor: enteredDate	Date this 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 CheckWire_Date/date of the transaction itself.
26	**EntryDate_Time**	2	TIME		Time is incorporated into the ISO 8601 code 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).
27	**Closed_Date**	2	DATE		gl-cor:ticking Field	If the transaction has been completely closed, the date that it was closed. If the transaction has not been completely closed, leave blank.
28	**Posting_Status**	2	TEXT	20	gl-cor:postingStatus when concepts match XBRL GL's enumerations, gl-cor:postingStatusDescription otherwise.	Status of the transaction's posting to the GL (for example, "Posted," "Not Posted").
29	**GL_Account_Number**	1	TEXT	100	gl-cor:accountMainID	Identifies the GL_Account_Number that the transaction will ultimately be posted to.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
30	**Sales_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "sales_tax"	The amount of sales taxes included in the transaction.
31	**VAT_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "VAT"	The amount of value added taxes included in the transaction.
32	**Other_Tax**	2	NUMERIC		gl-cor:taxAmount with gl-cor:taxCode of "other"	The amount of any other taxes included in the transaction (other than sales tax and value added tax).
33	**Transaction_Due_Date**	1	DATE		gl-cor:maturityDate	The date payment is due from the customer. Aging of the receivable is calculated based on this date.
34	**Segment01**	2	TEXT	25	gl-cor:subAccountID 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.
35	**Segment02**	2	TEXT	25	Same as above.	Same as above.
36	**Segment03**	2	TEXT	25	Same as above.	Same as above.
37	**Segment04**	2	TEXT	25	Same as above.	Same as above.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
38	**Segment05**	2	TEXT	25	Same as above.	Same as above.

Additional Comment for XBRL GL:

For an AR activity 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: AR_Activity_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.

1.3 Customer_Master_YYYYMMDD

The Customer_Master_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
			DataType	Length		
1	**Customer_Account_ID**	1	TEXT	100	gl-cor:identifierCode for internal # with gl-cor:identifierType = {customer}	Identifier of the customer from whom payment is expected or to whom unused credits have been applied.
2	**Customer_Account_Name**	1	TEXT	100	gl-cor:identifierDescription	The name of the customer corresponding to the customer account ID as recorded in the customer master file.
3	**Customer_Group**	2	TEXT	100	gl-cor:identifierCategory	If the organization segments customers into groups, the group this customer is in.
4	**Customer_Physical_Street_Address1**	1	TEXT	100	gl-bus:identifierStreet (*) with gl-bus:identifierAddressPurpose = “physical”	The customer’s physical streetaddress line 1.
5	**Customer_Physical_Street_Address2**	1	TEXT	100	gl-bus:identifierAddressStreet2*	The customer’s physical street address line 2.
6	**Customer_Physical_City**	1	TEXT	100	gl-bus:identifierCity*	The physical city where the customer is located.
7	**Customer_Physical_State_Province**	1	TEXT	6	gl-bus:identifierStateOrProvince*	The physical state or province where the customer is located. Recommend ISO 3166-2.
8	**Customer_Physical_ZipPostalCode**	1	NUMERIC		gl-bus:identifierZipOrPostalCode*	The zip code where the customer is physically located.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
9	**Customer_Physical_Country**	1	TEXT	3	gl-bus:identifierCountry*	The country code where the customer is physically located. Recommend ISO 3166-1 Alpha 2 or ISO 3166-1 Alpha 3 format (XX or XXX).
10	**Customer_TIN**	1	TEXT	100	gl-cor:identifierAuthorityCode for tax #	The customer's tax identification number.
11	**Customer_Billing_Address1**	1	TEXT	100	gl-bus:identifierStreet (**) with gl-bus:identifierAddressPurpose = "billing"	The customer's billing address line 1.
12	**Customer_Billing_Address2**	1	TEXT	100	gl-bus:identifierAddressStreet2**	The customer's billing address line 2.
13	**Customer_Billing_City**	1	TEXT	100	gl-bus:identifierCity**	The billing city of the customer.
14	**Customer_Billing_State_Province**	1	TEXT	6	gl-bus:identifierStateOrProvince**	The billing state or province of the customer. Recommend ISO 3166-2.
15	**Customer_Billing_ZipPostalCode**	1	NUMERIC		gl-bus:identifierZipOrPostalCode**	The billing zip code of the customer.
16	**Customer_Billing_Country**	1	TEXT	3	gl-bus:identifierCountry**	The billing country code of the customer. 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 customer is currently active or inactive. gl-cor:dateAcknowledged	Date the customer declared active.
18	**Inactive_Date**	2	DATE		gl-cor:confirmedDate	Date the customer was declared inactive.
19	**Transaction_Credit_Limit**	2	NUMERIC		gl-muc:amountRestatedAmount	The per invoice credit limit established for this customer.
20	**Overall_Credit_Limit**	2	NUMERIC		gl-cor:amount	The credit limit for this customer's total outstanding balance.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
21	**Customer_Terms_Percentage**	2	NUMERIC		gl-cor:terms encompasses both percentage and days.	The standard payment terms for the customer (percentage). Terms are represented as digits to one decimal place (for example, 10% would be represented as 10.0). The three fields 9, 10, and 11 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	**Customer_Terms_Days**	2	NUMERIC		gl-cor:measurableQuantity	The standard payment terms for the customer (days).
23	**Last_Modified_Date**	2	DATE		gl-usk:lastDateRepeat	The date the customer record was last modified.
24	**Last_Modified_By**	2	TEXT	100	gl-bus:enteredByModified	User ID, initials, or name of last person modifying this customer record.
25	**User_ID**	1	TEXT	100	gl-cor:enteredBy	User ID, initials, or name of operator who originally created the customer master record.
26	**Approved_By**	2	TEXT	100	gl-cor:entryResponsiblePerson	User ID, initials, or name of person who approved customer master additions or changes.
27	**Approved_By_Date**	2	DATE		gl-cor:confirmedDate	Date the customer master additions or changes were approved.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
28	**Entry_Date**	2	DATE		gl-cor:enteredDate	Date the customer 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.
29	**PrimaryContact_Name**	2	TEXT	100	gl-cor:identifierContactAttentionLine	Name of the primary contact at the customer.
30	**PrimaryContact_Phone**	2	NUMERIC		gl-cor:identifierContactPhoneNumber	Phone number of the primary contact at the customer.
31	**PrimaryContact_Email**	2	TEXT	100	gl-cor:identifierContactEmailAddress	Email address of the primary contact at the customer.

Additional Comment for XBRL GL:

For a customer master 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: Customer_Master_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.

1.4 Transaction_Type

The types of transactions generated by the system.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			DataType	Length		
1	**Transaction_Type**	1	TEXT	25	gl-cor:documentType with enumerated values; gl-cor:invoiceType with enumerated values	The code value/indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer (for example, check, wire transfer, cash, credit memo, invoice, interest-only invoice, and so on).
2	**Transaction_Type_Description**	1	TEXT	100	gl-cor:documentTypeDescription	The description of the code value indicating the type of transaction.

Additional Comment for XBRL GL:

For a business unit 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: entryComment	value = “ads: Transaction_Type”	[entryComment] 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.
gl-cor:entriesComment	value = “AICPA ADS Transaction Type”	

1.5 AR Standard Data Profiling Report

For each set of data that is extracted from enterprise resource planning or the GL, 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
Date and Control Totals	
Required files	Confirm all requested files and data fields have been provided.
Date ranges	• Minimum and maximum dates for Transaction_Date (Open_Transactions_YYYYMMDD and AR_Activity _Transactions_YYYYMMDD_YYYYMMDD). • Minimum and maximum dates for Transaction_Due_Date (Open_Transactions_YYYYMMDD and AR_Activity_YYYYMMDD_YYYYMMDD). • Minimum and maximum dates for Entry_Date (Open_Transactions_YYYYMMDD, AR_Activity_YYYYMMDD_YYYYMMDD, Customer_Master_YYYYMMDD).
Control totals	• Record count and total sum of amount (Open_Transactions_YYYYMMDD, AR_Activity_YYYYMMDD and Customer_Master_YYYYMMDD).
Data Review	
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).

1.6 AR 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.

AR

1. 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 balance recorded at the time of partial payment? If new invoices are created, how are those identified in the system?

2. 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?

3. How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?

4. Is the clearing document ID a unique identifier? If not, what other fields are used to identify unique clearing document IDs?

5. How are transactions with related parties identified (for example, transactions with wholly or partially owned subsidiaries)?

User and Business Unit Administration

6. Are transaction approvals or transaction changes captured within the system?

7. Who are the authorized users who can create, modify, and approve changes to access and master file tables?

8. What is the process for accepting returns and issuing credits?

9. How does the system prevent the reuse or manual override of transaction numbers?

10. How are times recorded for journal entries (East Coast time, GMT, and the like)?