

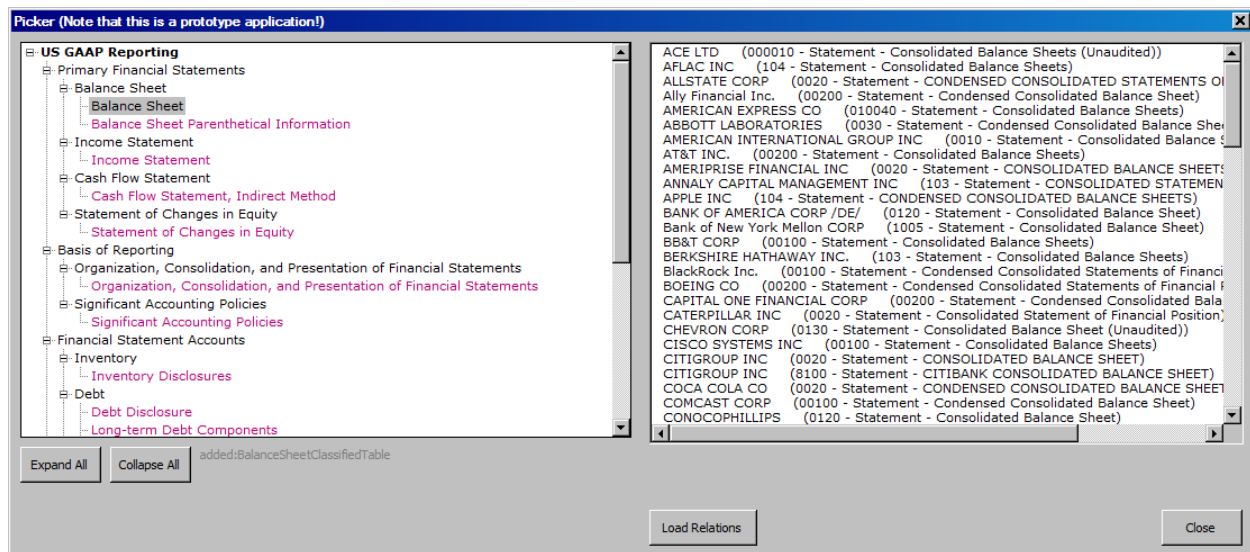
## Using the XBRL Trends Viewer Prototype

The XBRL Trends Viewer Prototype is an application built using Excel macros (VBA). The prototype shows how you can look at SEC XBRL Filings information by grabbing pieces of a filing across multiple SEC XBRL filings, rather than simply working with one filing at a time.

The example uses data from 100 SEC XBRL filings for balance sheets; income statements; cash flow statements; statements of changes in equity; organization, consolidation and presentation of financial statements; significant accounting policies; 10 different disclosures (inventory, debt, commitments and contingencies, guarantees, segment reporting, income taxes, subsequent events); and document information. These are shown as an example the possibilities. Clearly this could work using all SEC XBRL filings and all disclosures contained in those filings or any subset such as by industry, by type of entity, or by any other usable breakdown.

### Overview

The user selects the component of the SEC XBRL filing which they desire to work with from the tree view on the left below and a list of companies appears on the right which has that selected component. Once the component and company is selected, the relations from the taxonomy can be loaded into the Excel spreadsheet or viewed within the application.



### Getting Started

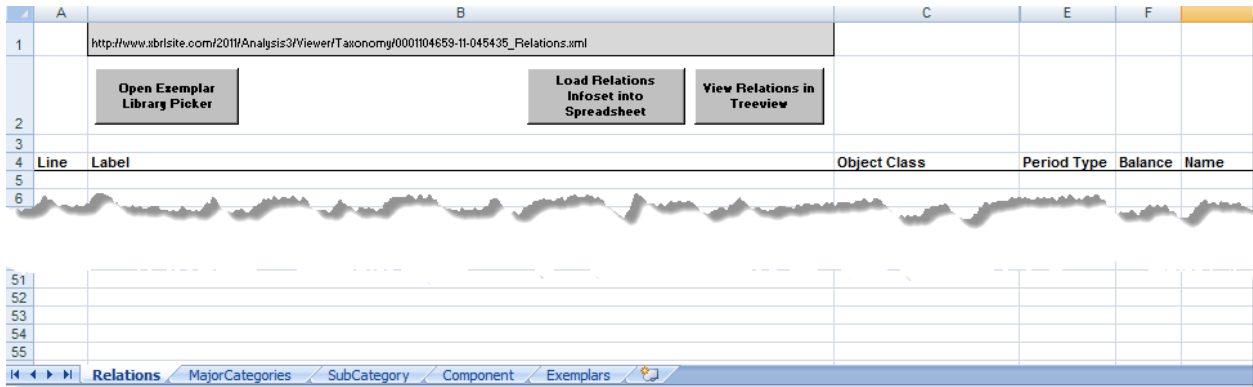
First, download the ZIP archive which contains an Excel 2003 workbook from this location:

<http://www.xbrlsite.com/DigitalFinancialReporting/Exemplars/2011-09-30/exemplars/Trends.zip>

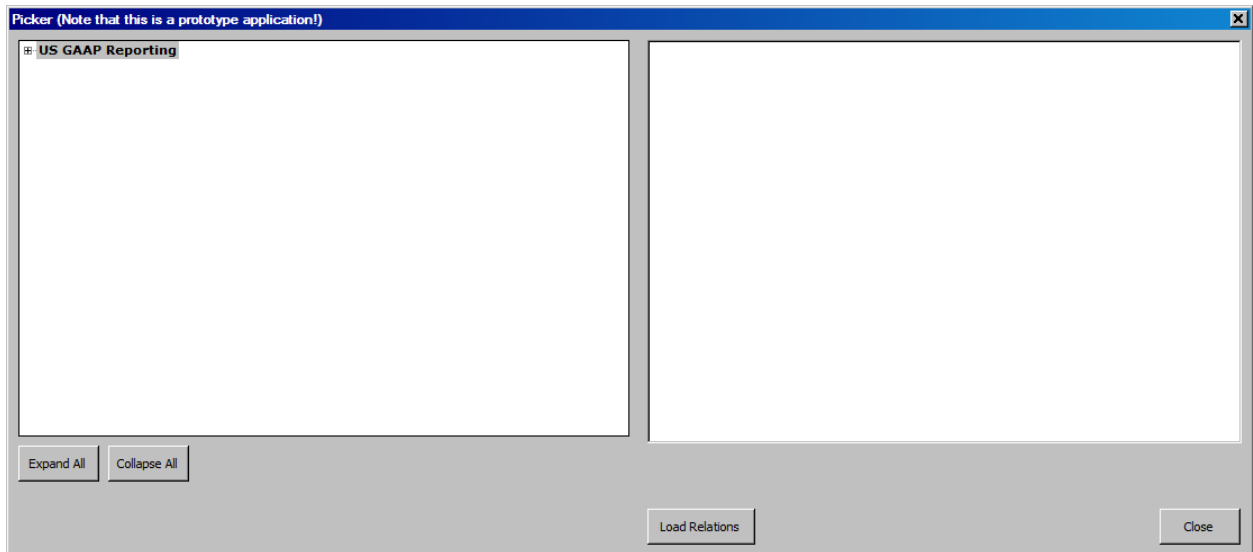
Note that the Excel workbook contains macros and you will need to make sure security settings on your computer will allow the macros to run.

Second, open the ZIP archive and then open the Excel workbook; or extract the Excel workbook from the ZIP archive; either approach will work.

When the workbook opens, be sure you are on the “Relations” worksheet which looks like this:



Next, press the “Open Exemplar Library Picker” button which will show this form:



Expand the “US GAAP Reporting” tree and select one of the RED items in that tree view, those are the components of an SEC XBRL Filing. A limited number of components is provided in this prototype. Once you select a component, a list of company names and network names from their filing appear in the list box on the right. Select one of the companies. Your form should look similar to the screen shot below:

Picker (Note that this is a prototype application!)

**US GAAP Reporting**

- Primary Financial Statements
  - Balance Sheet
    - Balance Sheet
    - Balance Sheet Parenthetical Information
  - Income Statement
  - Cash Flow Statement
  - Statement of Changes in Equity
  - Basis of Reporting
  - Financial Statement Accounts
  - Broad Transactional Categories
  - Other

ACE LTD (000010 - Statement - Consolidated Balance Sheets (Unaudited))  
 AFLAC INC (104 - Statement - Consolidated Balance Sheets)  
 ALLSTATE CORP (0020 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF  
 Ally Financial Inc. (00200 - Statement - Condensed Consolidated Balance Sheet)  
 AMERICAN EXPRESS CO (010040 - Statement - Consolidated Balance Sheets)  
 ABBOTT LABORATORIES (0030 - Statement - Condensed Consolidated Balance She  
 AMERICAN INTERNATIONAL GROUP INC (0010 - Statement - Consolidated Balance S  
**AT&T INC (00200 - Statement - Consolidated Balance Sheets)**  
 AMERIPRISE FINANCIAL INC (0020 - Statement - CONSOLIDATED BALANCE SHEETS  
 ANNALY CAPITAL MANAGEMENT INC (103 - Statement - CONSOLIDATED STATEMEN  
 APPLE INC (104 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS)  
 BANK OF AMERICA CORP /DE/ (0120 - Statement - Consolidated Balance Sheet)  
 Bank of New York Mellon CORP (1005 - Statement - Consolidated Balance Sheet)  
 BB&T CORP (00100 - Statement - Consolidated Balance Sheets)  
 BERKSHIRE HATHAWAY INC. (103 - Statement - Consolidated Balance Sheets)  
 BlackRock Inc. (00100 - Statement - Condensed Consolidated Statements of Financi  
 BOEING CO (00200 - Statement - Condensed Consolidated Statements of Financial  
 CAPITAL ONE FINANCIAL CORP (00200 - Statement - Condensed Consolidated Bala  
 CATERPILLAR INC (0020 - Statement - Consolidated Statement of Financial Position)  
 CHEVRON CORP (0130 - Statement - Consolidated Balance Sheet (Unaudited))  
 CISCO SYSTEMS INC (00100 - Statement - Consolidated Balance Sheets)  
 CITIGROUP INC (0020 - Statement - CONSOLIDATED BALANCE SHEET)  
 CITIGROUP INC (8100 - Statement - CITIBANK CONSOLIDATED BALANCE SHEET)  
 COCA COLA CO (0020 - Statement - CONDENSED CONSOLIDATED BALANCE SHEET  
 COMCAST CORP (00100 - Statement - Condensed Consolidated Balance Sheet)  
 CONOCOPHILLIPS (0120 - Statement - Consolidated Balance Sheet)

added:BalanceSheetClassifiedTable

142 http://www.xbrlsite.com/2011/Analysis3/Viewer/Taxonomy/0001193125-11-211863\_Relations.xml  
 http://atl.com/2011-06-30/role/Statement/ConsolidatedBalanceSheets

Expand All Collapse All

Load Relations Close

Next, press the “Load Relations” button and information for that component and for that company will be loaded into the Excel spreadsheet.

Line	Label	Object Class	Period Type	Balance	Name
5	00200 - Statement - Consolidated Balance Sheets	[Network]			http://atl.com/2011-06-30/role/Statement/ConsolidatedBalanceSheets
6	Consolidated Balance Sheets (Unaudited)	[Abstract]			us-gaap:StatementOfFinancialPositionAbstract
7	Assets	[Abstract]			us-gaap:AssetsAbstract
8	Current Assets	[Abstract]			us-gaap:AssetsCurrentAbstract
9	Cash and cash equivalents	[Concept] Monetary	As Of	Debit	us-gaap:CashAndCashEquivalentsAtCarryingValue
10	Accounts receivable - net of allowances for doubtful accounts of \$908 and \$957	[Concept] Monetary	As Of	Debit	us-gaap:AccountsReceivableNetCurrent
11	Prepaid expenses	[Concept] Monetary	As Of	Debit	us-gaap:PrepaidExpenseCurrent
12	Deferred income taxes	[Concept] Monetary	As Of	Debit	us-gaap:DeferredTaxAssetsLiabilitiesNetCurrent
13	Other current assets	[Concept] Monetary	As Of	Debit	us-gaap:OtherAssetsCurrent
14	Total current assets	[Concept] Monetary	As Of	Debit	us-gaap:OtherAssetsCurrent

Picker (Note that this is a prototype application!)

**US GAAP Reporting**

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added:BalanceSheetClassifiedTable

142 http://www.xbrlsite.com/2011/Analysis3/Viewer/Taxonomy/0001193125-11-211863\_Relations.xml  
 http://atl.com/2011-06-30/role/Statement/ConsolidatedBalanceSheets

Expand All Collapse All

Load Relations Close

You can also load the entire taxonomy of the filer into the Excel application by clicking the “View Relations in Treeview” button.

Taxonomy Relations: [http://www.xbrlsite.com/2011/Analysis3/Viewer/Taxonomy/0001193125-11-211863\\_Relations.xml](http://www.xbrlsite.com/2011/Analysis3/Viewer/Taxonomy/0001193125-11-211863_Relations.xml)

- [-] Taxonomy Relations
  - [+] Network: 00090 - Document - Document And Entity Information
  - [+] Network: 00100 - Statement - Consolidated Statements Of Income
  - [+] Network: 00200 - Statement - Consolidated Balance Sheets
    - [-] us-gaap:Consolidated Balance Sheets (Unaudited)
      - [-] us-gaap:Assets
        - [+] us-gaap:Current Assets
        - us-gaap:Property, plant and equipment
        - us-gaap:Less: accumulated depreciation and amortization
        - us-gaap:Property, Plant and Equipment - Net
        - us-gaap:Goodwill
        - us-gaap:Licenses
        - tCustomer Lists and Relationships - Net
        - us-gaap:Other Intangible Assets - Net
        - us-gaap:Investments in Equity Affiliates
        - us-gaap:Other Assets
        - us-gaap:Total Assets
      - [-] us-gaap:Liabilities and Stockholders' Equity
        - [-] us-gaap:Current Liabilities
          - us-gaap:Debt maturing within one year
          - us-gaap:Accounts payable and accrued liabilities
          - us-gaap:Advanced billing and customer deposits
          - us-gaap:Accrued taxes
          - us-gaap:Dividends payable
          - us-gaap:Total current liabilities
        - us-gaap:Long-Term Debt
        - [+] us-gaap:Deferred Credits and Other Noncurrent Liabilities
        - [+] us-gaap:Stockholders' Equity
        - us-gaap:Total Liabilities and Stockholders' Equity
  - [+] Network: 00205 - Statement - Consolidated Balance Sheets (Parenthetical)
  - [+] Network: 00300 - Statement - Consolidated Statements Of Cash Flows
  - [+] Network: 00400 - Statement - Consolidated Statement Of Changes In Stockholders' Equity
  - [+] Network: 00405 - Statement - Consolidated Statement Of Changes In Stockholders' Equity (Parenthetical)
  - [+] Network: 10101 - Disclosure - Preparation Of Interim Financial Statements
  - [+] Network: 10201 - Disclosure - Comprehensive Income
  - [+] Network: 10301 - Disclosure - Earnings Per Share
  - [+] Network: 10401 - Disclosure - Segment Information
  - [+] Network: 10501 - Disclosure - Pension And Postretirement Benefits

Label: **Current Assets** Collapse All Load Close

Name: us-gaap:AssetsCurrentAbstract

Object type: [Abstract]  
 Data type: Text/String      xbrl:stringItemType  
 Period type: duration  
 Balance:

## How this Works

This Excel application is driven by metadata. If you look at the worksheets of this work book you will see the metadata. The treewiew which organizes the components of a financial statement on the left is driven by the MajorCategories, SubCategory, and Component worksheet information. The list on the right is driven by the Exemplars worksheet information.

The information from the company's SEC XBRL financial filing is made available in a pre-processed XML infoset file which contains information from the filers SEC XBRL taxonomy. This is done, rather than pointing to the actual filing, only to eliminate the need for every person running this prototype to have an XBRL processor installed with this Excel prototype. It is an XBRL processor which would generate the XML infoset available to the user generally. Here, we have simply pre-processed the XML infoset for you.

You can change any of the metadata and the application will change. Try this if you are familiar with creating Excel macros using VBA. You can also filter the Exemplars which are provided or add new ones. An XML infocset file is made available for 5525 SEC XBRL filings. For more information, see this blog post:

<http://xbml.squarespace.com/journal/2011/8/25/analysis-of-5525-sec-xml-financial-filings.html>

### **So what is the Point of this Prototype?**

The purpose of this prototype is to show how metadata can drive a software application. This simple Excel prototype is a software application. While it only works with taxonomy information, it could also work with the facts reported by SEC XBRL financial filings also.

The Excel application is not “importing” information, it is interacting with metadata and data. The metadata and data of SEC XBRL financial filings and other metadata which can be used to organize the US GAAP Taxonomy, companies which report to the SEC. The two business systems, this Excel prototype application and the SEC EDGAR XBRL financial filing are interacting effectively because the Excel application understands the business semantics of the SEC EDGAR XBRL financial filings.

Other business software such as the software applications which are used to create SEC XBRL financial filings also understand the SEC EDGAR XBRL financial filings database, or at least how to create the filings which go into that database. Applications which analyzed information in the SEC EDGAR financial filings likewise understand the database.

If you contrast this effective interaction of different business systems above with how, say, the AICPA [\*Accounting Trends and Techniques\*](#) works; then you begin to realize the value of something like XBRL which enables the expression of business semantics in a global standard format. *Accounting Trends and Techniques* is created manually by humans. You can interact with *Accounting Trends and Techniques* by reading the book or looking at the CD, but your financial reporting software application cannot interact with *Accounting Trends and Techniques* because that business system does not understand the metadata or data of the *Accounting Trends and Techniques* business system. But what if your financial reporting system could understand this information? With XBRL, it can.