XBRL Fundamentals

Note: you have the option to purchase the XBRL Fundamentals course bundle consisting of all of the courses listed below. Visit the XBRL Fundamentals product page (product number 159980) for more details.

**XBRL Fundamentals: Understanding XBRL, Part 1**  
1.0 CPE

eXtensible Business Reporting Language, XBRL, enables preparers to utilize software to tag all financial items in their business reports using the elements within a taxonomy. This course will provide the background of XBRL, how it works and how it is used for business reporting. Part 1 will focus on the components of taxonomies and how they are used.

**Learning Objectives**
- Learn the background of XBRL and how it is used for business reporting
- Learn the components of a taxonomy
- Learn basic XBRL terminology

**XBRL Fundamentals: Understanding XBRL, Part 2**  
1.0 CPE

eXtensible Business Reporting Language, XBRL, enables preparers to utilize software to tag all financial items in their business reports using the elements within a taxonomy. This course will provide the background of XBRL, how it works and how it is used for business reporting. Part 2 will focus on the instance document and how it is used.

**Learning Objectives**
- Understand the purpose of the instance document.
- Understand the components of an instance document
- Learn how the instance document relates to the taxonomy.

**XBRL Fundamentals: Understanding XBRL, Part 3**  
1.5 CPE

eXtensible Business Reporting Language, XBRL, enables preparers to utilize software to tag all financial items in their business reports using the elements within a taxonomy. This course will provide the background of XBRL, how it works and how it is used for business reporting. Part 3 will focus on dimensional taxonomies and how facts are dimensional qualified in an instance document.

**Learning Objectives**
- Understand how dimensional taxonomies are defined in a taxonomy
- Understand how facts are dimensionally qualified in an instance document
- Learn the XBRL terminology related to dimensions

**XBRL Fundamentals: Understanding the US GAAP Taxonomy**  
1.0 CPE

In order to create XBRL files for financial statements prepared in accordance with US GAAP, it is necessary to have an understanding of the US GAAP Taxonomy. This module will provide a walkthrough of the taxonomy and explain how it is arranged.

**Learning Objectives**
- Understand common patterns of how concepts are arranged in the presentation of the taxonomy
• Review common conventions used for concepts, including label and naming standards, references and data types
• Learn how the US GAAP constructs and uses calculations and tables
• Explore how new versions and changes are reflected in the taxonomy.

**XBRL Fundamentals: Creating the Extension Taxonomy**  
**1.0 CPE**

A properly created custom taxonomy is a critical component to ensuring that the XBRL-formatted information properly reflects the information in the applicable financial disclosures. This module will explain how to create an entity’s custom XBRL taxonomy.

**Learning Objectives**
• Understand the process for creating the extension taxonomy.
• Understand how to create relationship groups and extension elements,
• Learn how to create relationships (presentation, calculation and other relationships within the definition linkbase).
• Learn how to create labels
• Understand how to update an existing extension taxonomy.

**XBRL Fundamentals: Transitioning to a New Release of the Taxonomy**  
**1.0 CPE**

Companies report using taxonomies. These taxonomies reflect Generally Accepted Accounting Principles (GAAP) at the time they are published. As GAAP is updated to reflect new standards, new taxonomies are developed accordingly. To ensure effective governance and communication of its story, a company must be able to transition to new taxonomies.

**Learning Objectives**
• Understand the reasons new releases of the taxonomy are issued
• Understand the timing of the transition of new taxonomies
• Review the process for updating and steps to transitioning to a new release of the taxonomy
• Understand the resources available during the process

**XBRL Fundamentals: Using the SEC Edgar Filer Manual, Part 1**  
**1.0 CPE**

The Edgar Filing Manual is the SEC’s primary guidance document on the requirements surrounding the submission of filings to the EDGAR system. This module will provide an overview of its importance to the SEC’s compliance rule mandating “Interactive Data to Improve Financial Reporting”, using XBRL.

**Learning Objectives**
• Understand the EDGAR system
• Understand what the EDGAR Filer Manual is and how it is organized
• Learn how to read and interpret the rules in the Manual
• Learn how the Manual is updated and other related guidance and resources available

**XBRL Fundamentals: Using the SEC Edgar Filer Manual, Part 2**  
**2.0 CPE**

The Edgar Filing Manual is the SEC’s primary guidance document on the requirements surrounding the submission of filings to the EDGAR system. This module will explain how the Manual is structured and will identify rules related to building the extension taxonomy and the instance document.
Learning Objectives

- Understand the structure of the EFM
- Identify the guidance for building the company extension taxonomy
- Identify the guidance for creating the instance document

**XBRL Fundamentals: Building the Instance Document**

The instance document is the file that contains the facts for a specific set of financial statements. This module will provide an overview of what is contained in the instance document, and the key steps involved in creating an XBRL instance document.

Learning Objectives

- Understand the components of the instance document.
- Learn the key steps to build the Instance Document

**XBRL Fundamentals: Reviewing and Validating an XBRL Document, SEC Submission**

Management is responsible for submitting complete and accurate XBRL files. Accordingly, a company must develop processes and controls over the creation of XBRL documents and review procedures to ensure that the documents fairly reflect their financial statements and related footnote disclosures. This module explains management’s responsibilities associated with the XBRL filings and how XBRL filings submitted to the SEC should be reviewed and validated against the US GAAP Taxonomy

Learning Objectives

- Understand the various responsibilities that companies have related to their XBRL files.
- Understand the various validation methods to check XBRL filings.
- Learn different types of warnings and errors for automated validation reports.