



XBRL?? PREPARATION UTILITY GUIDE

CA. NIRMAL GHORAWAT
B. Com, ACA

E: nirmal.ghorawat@icai.org

B: <http://www.canirmalg.wordpress.com>



[Text of Disclaimer](#)

recipe for this utility



? Why

- ✓ To Help you gain the confidence that this utility will work for you, and for everybody who is required or wants to file Annual Reports in XBRL with MCA.

recipe for this utility



INGREDIENTS

- ❑ **Taxonomy**
 - Elements
 - Presentation Linkbase
 - Calculation Linkbase
- ❑ **Business Rules**
 - “As Furnished by the MCA in MS-Excel without any changes”

Presented By: CA. Nirmal Ghorawat

recipe for this utility



- ❑ **LOGIC**
 - One Single Formula in the Presentation Linkbase to do the Tagging – Copied Top To Bottom
- ❑ **PRESENTATION – DATA ENTRY**
 - Data Entry Screens have been designed for ease of entry by Finance Professionals

recipe for this utility



❑ VALIDATIONS

- One Single Formula in the CALCULATION Linkbase to validate the Calculations – Copied Top To Bottom
- Validations for the various inputs / data entered in this utility.
- Validation by MCA Validation Utility.

Very Important

You Are Required To
Enable Macros
in MS-Excel to use this utility

Presented By: CA. Nirmal Ghorawat

salient features

■ Entry Based Utility

- Will not import data from any software / application rather
- the user will input data from the annual report of the company in Excel file in fields corresponding to the Labels as specified by MCA / Indian GAAP C & I Taxonomy.
- User will be allowed to copy and paste - text blocks - such as notes on accounts in paragraphs from MS Word, thereby eliminating the need for manual re-entry of large text-blocks.

salient features

■ Compliance & Validation

- Will be compliant with the Indian GAAP C&I Taxonomy (Revised) as well as the Final Business Rules (Revised) prescribed by the MCA.
- Will validate data input by the user in most cases - that is if data input is not in the specified format as prescribed by MCA - either it will not accept the input or generate an error message. However, in certain peculiar cases, it may not be possible for us to design the validation.

salient features

- **Specially Designed Input Screens**
 - Structured to FACILITATE the Manual Input of figures by Users / Finance Professionals.
- **Ease of Navigation**

salient features - LIMITATIONS

- **HTML Content – For Text Blocks in Notes on Accounts**
 - XBRL allows HTML Content for Text Block in Notes on Accounts. (Not Mandatory – You can still use Text)
 - **This utility does not support conversion of Text Block to HTML.** However, if you enter HTML content in the Text Block, it will do the Tagging.
 - However, there are various online Converter's where you can paste a particular Text block from Word – convert to HTML and then paste it in this utility.
 - <http://www.textfixer.com/html/convert-word-to-html.php>
[One Such Utility]

Text of Disclaimer

Every effort has been made to avoid Errors and Omissions in this XBRL Generator. In spite of this errors may have inadvertently crept in. Any mistake, error or discrepancy noted may be brought to our notice, which shall be taken care of, at the earliest.

This XBRL Generator is being made available to you complimentary on the condition and understanding that the XBRL Instance Document generated therefrom are merely for the purpose of guidance and reference and must not be taken as having the authority of, or being binding, in any manner whatsoever, on CA. Nirmal Ghorawat, the developer of this XBRL Generator, who does not owe any responsibility whatsoever for any loss, damage, or distress to any person, whether or not a user of this XBRL Generator and whether or not a person who has received a complimentary copy or has downloaded the XBRL Generator from a web-site or the like of it, in any manner, of any kind, on account of any action taken or not taken on the basis of this XBRL Generator.

Presented By: CA. Nirmal Ghorawat

Text of Disclaimer (Contd.)

It is suggested that to avoid any doubt the user should re-check the facts/elements of XBRL Instance Document generated from this file "XBRL Generator" with the original File Validation Utility downloaded from the designated website of the Ministry of Corporate Affairs, Government of India.

<u>DEVELOPER INFORMATION</u>	
DEVELOPED BY	CA. NIRMAL GHORAWAT
EMAIL	nirmal.ghorawat@icai.org
<u>WE VALUE YOUR SUGGESTIONS</u>	

Thank you!

