User Manual

bizFin Preparation Tool

Version 2.7.0

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1. Installation

1.1. Introduction to BizFin^{x} preparation tool

BizFin^{x} preparation tool is an application program developed by Accounting and Corporate Regulatory Authority (ACRA) that allows companies to:

- Prepare their financial statements in XBRL format (XBRL files) in offline mode, and / or
- Upload their XBRL files to BizFin^{x} server.

Successfully uploaded XBRL files will be available for companies to lodge as part of Annual Return via BizFile (https://www.bizfile.gov.sg). For information on the detailed requirements for Singapore incorporated companies to file financial statements with ACRA, please refer to https://www.acra.gov.sg/xbrl-filing-and-resources/who-needs-to-file-financial-statements.

The XBRL templates in BizFin^{x} preparation tool have been designed to reflect the presentation of the financial statements as far as possible, in facilitating the preparation of financial statements in XBRL.

BizFin^{x} preparation tool incorporates a key feature of "auto-tagging" to reduce data entry. Upon uploading of a company's financial statements tabled at Annual General Meeting (AGM), which has been prepared in Word or Excel format, the preparer may use the tool to perform an automatic assignment of financial information in the financial statements to the respective minimum requirement list elements according to matching rules built in the tool. As the tool learns the naming convention of a company for financial statement items over the years, the matching rules will be further enhanced. The effort by preparers to create a similar set of financial statements in the subsequent years is expected to be reduced due to this auto-tagging function with self-learning capability.

BizFin^{x} preparation tool is made available free of charge for use by companies.

1.2. Minimum system requirements

To install BizFin^{x} preparation tool, your computer must meet the minimum hardware and software requirements as shown in the table below:

Hardware Requirements	
Processor	2.0GHz Core 2 Duo, i3, i5 or i7
RAM	2GB
Hard Disk Space	200 MB of free space
Monitor Resolution	1280x800 and above
Operating System and Software	

Operating System and Software	Windows Vista, Windows 7, Windows 8, Windows 10 *Note: For instructions on how to check the version of your operating system, please refer to:* *http://windows.microsoft.com/en-US/windows/which-operating-system*
Microsoft .NET Framework	Framework 3.5 SP1 or later *Note: Download and install Microsoft .NET Framework 3.5 Service Pack 1:* *http://www.microsoft.com/en-us/download/details.aspx?id=25150*
Microsoft® Office	Office 2003 – Professional (This Office version supports BizFin^{x} preparation tool's feature to prepare XBRL file, but not upload XBRL file. If you are using this Office version, upload your XBRL file via BizFin^{x} portal.) Office 2007 – Standard, Small Business, Professional, Professional Plus, Ultimate, Enterprise Office 2010 – Home and Business, Standard, Professional, Professional Plus Office 2013 – Standard, Home and Business, Professional, Professional Plus Office 2016 – Standard, Home and Business, Professional, Professional Plus Office 2019 – Standard, Home and Business, Professional, Professional Plus *Note: For instructions on how to check the version of Microsoft® Office you are using, please refer to:* *http://office.microsoft.com/en-001/excel-help/what-version-of-office-am-i-using-HA101873769.aspx*

*Microsoft® Office, Microsoft® Excel, Microsoft® Word, Microsoft® Office Suite and Microsoft® Windows are trademark or registered trademarks of Microsoft Corporation Limited.

1.3. Download the installer

BizFin^{x} preparation tool is available for download from BizFin^{x} portal (https://www.bizfinx.gov.sg). Click on the **Download** tab in the main menu on BizFin^{x} portal and follow the onscreen instructions to download the installer.

Please download the correct version of the installer, based on the version of Microsoft® Office suite installed on your computer:

- Users with Microsoft® Office 2003 (This Office version supports BizFin^{x} preparation tool's feature to prepare XBRL file, but not upload XBRL file. If you are using this Office version, upload your XBRL file via BizFin^{x} portal.)
- Users with Microsoft® Office 2007, 2010, 2013, 2016 and 2019

To check the version of Microsoft® Office installed on your computer, open a Microsoft® Office suite application, like Microsoft® Excel as shown in Figure 1. Open the Help menu – it is available in the

Microsoft® Office menu bar directly, or under the File menu item. It will give information about which version of Microsoft® Office is running on the system.

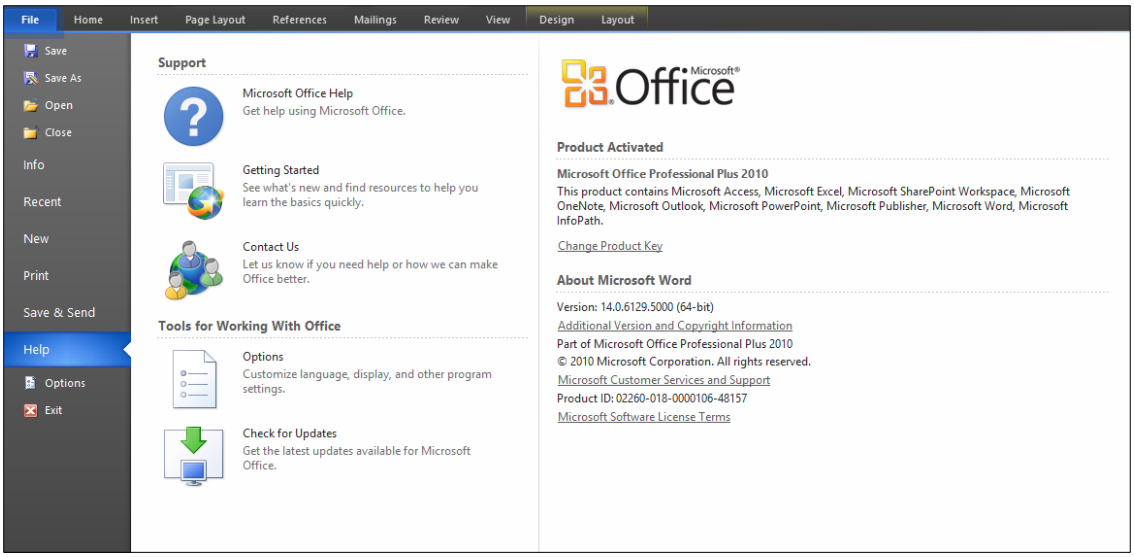


Figure 1

1.4. Things to note before installation

1. Administrator rights

You must have administrator rights on your computer to install BizFin^{x} preparation tool. Ensure the user account under which BizFin^{x} preparation tool is installed has full read and write access to C:\Acra Preparation Tool\ folder. Contact your IT support staff for assistance if you do not have administrator rights on your computer.

2. Antivirus

If your antivirus software blocks the installation of BizFin^{x} preparation tool, temporarily disable the auto-protect feature of your antivirus software before installing BizFin^{x} preparation tool. Contact your IT support staff for assistance if you are unable to disable the auto-protect feature of your antivirus software.

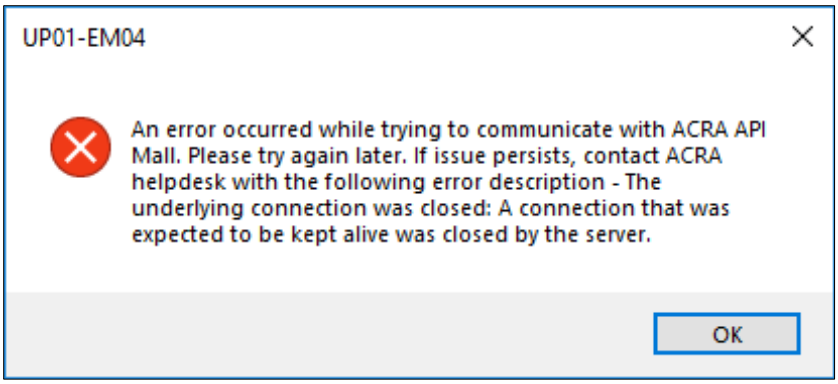
3. Default font size and magnification setting

If the current setting of your font display size is different from the default value of 100%, we recommend you change the font display size to the default value so that the templates in BizFin^{x} preparation tool look the same from its original intended look.

4. Proxy / Network settings

If you encounter UP01-EM04 error (as shown below) when trying to **Validate & Upload** an XBRL file, please contact your IT support staff to whitelist the following two URLs for your computer to access. If issue persists, contact ACRA helpdesk.

1. https://www.apimall.acra.gov.sg
2. https://www.bizfinx.gov.sg



1.5. Install

1. Double click on the installer of the BizFin^{x} preparation tool with ".exe" extension to start the installation. You will see the User Account Control window which provides information regarding the publisher and the certificate used to establish the authenticity of tool (Figure 2). Click on **Yes**.

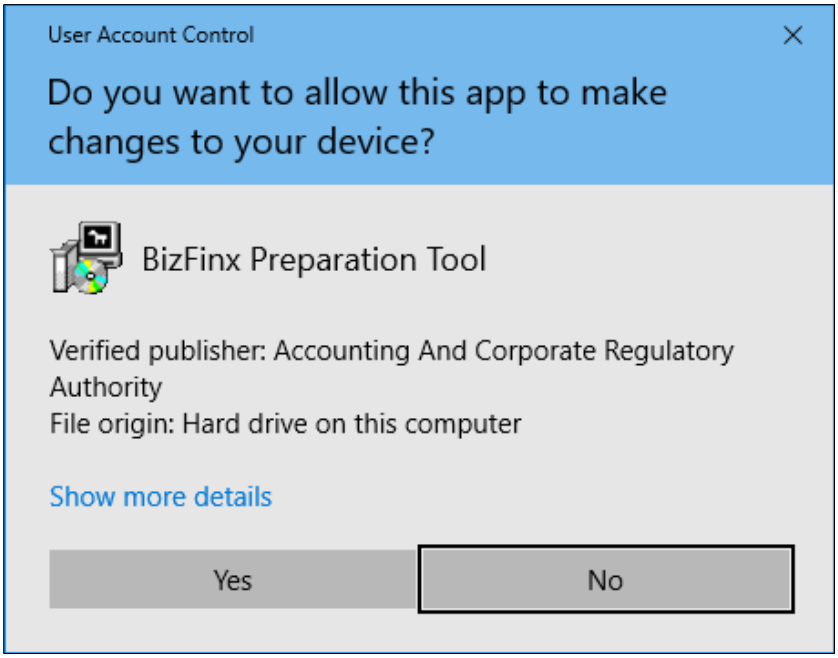


Figure 2

2. You will see Setup Wizard as shown in Figure 3. Click on **Next**.

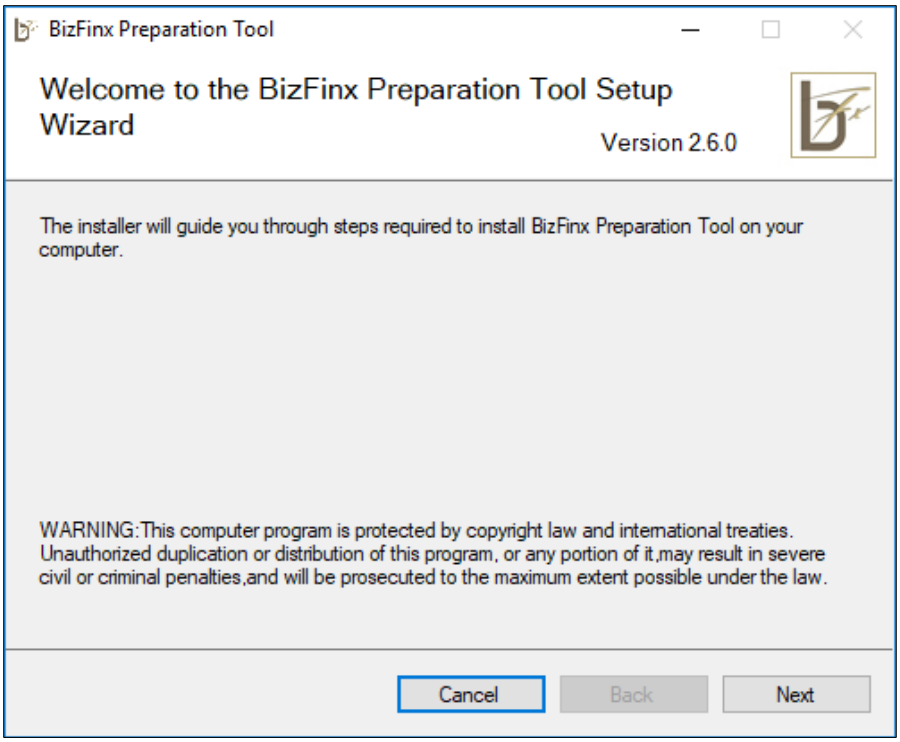


Figure 3

3. You will see License Agreement window as shown in Figure 4. Select the radio button **I Agree** and click on **Next**.

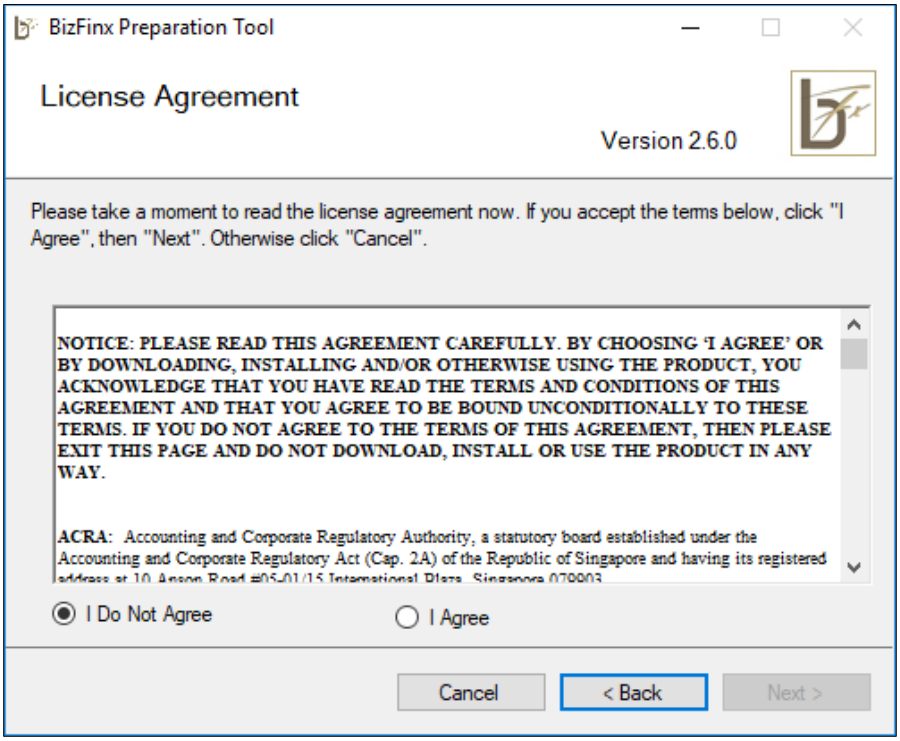


Figure 4

4. You will see Confirm Installation window as shown in Figure 5. Click on **Next**.

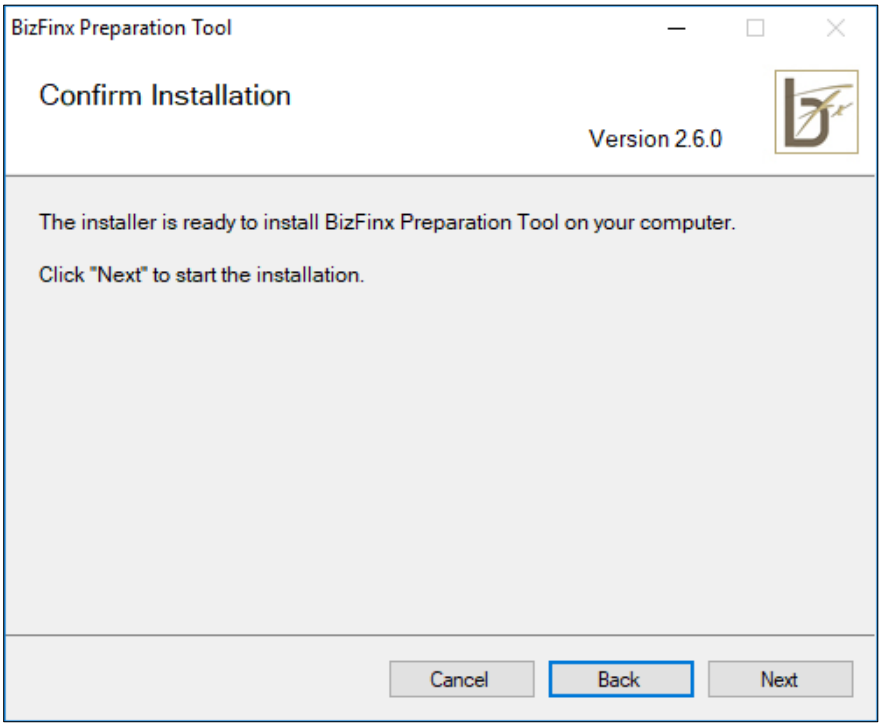


Figure 5

5. You will see Installation Complete window after installation (see Figure 6). Click on **Close**.

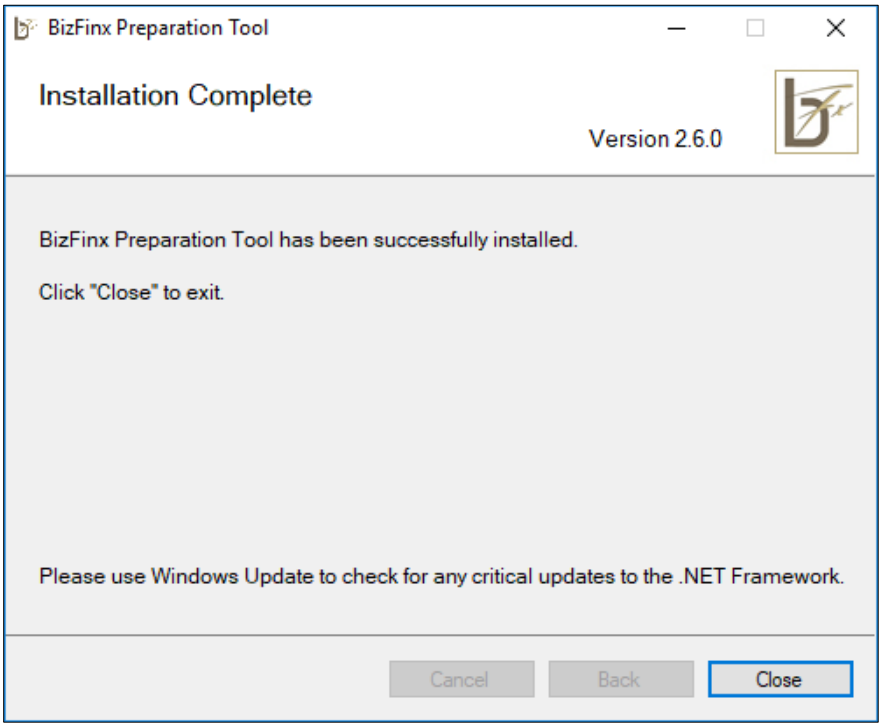


Figure 6

6. A short cut to the BizFin^{x} preparation tool application is created on your desktop as displayed in Figure 7.

Figure 7

The same installer package can be used to install BizFin^{x} preparation tool on multiple computers.

1.6. Installing updated version of the tool

Manually uninstall before installing a newer version of BizFin^{x} preparation tool is not required. Downloading and installing of newer version of the tool will uninstall the older version and install the newer version automatically.

1. Download the updated version of the BizFin^{x} preparation tool.

2. Double click to open and run the setup file downloaded. You will see the progress window as displayed in Figure 8 followed by a prompt message as displayed in Figure 9.

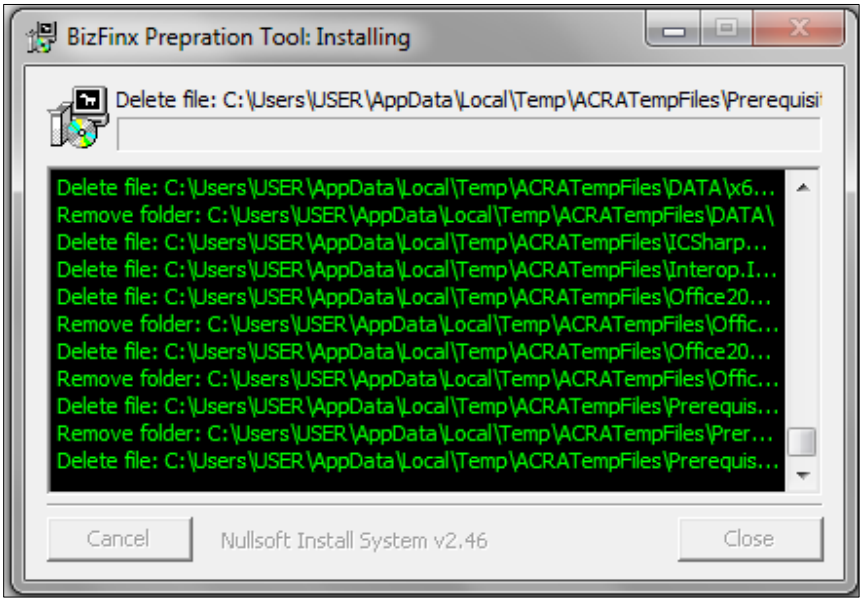


Figure 8

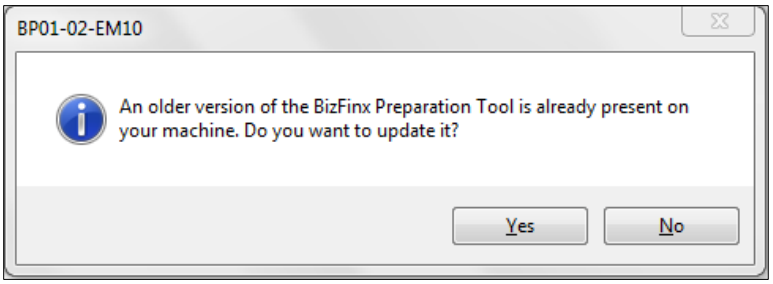


Figure 9

3. Click on **Yes** to update, a prompt message will be displayed as per Figure 10.

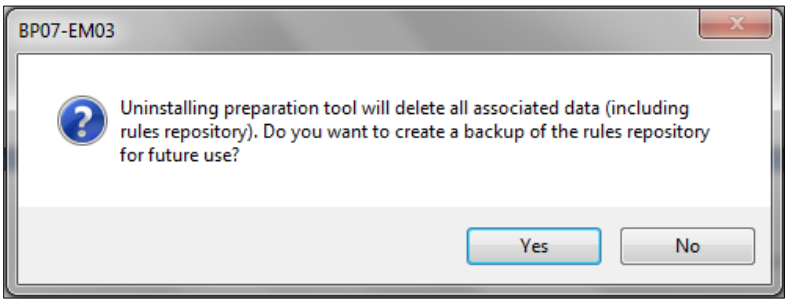


Figure 10

4. Select **Yes** or **No** to proceed. Once update is completed, the 'Update Complete' window will be displayed as shown in Figure 11.

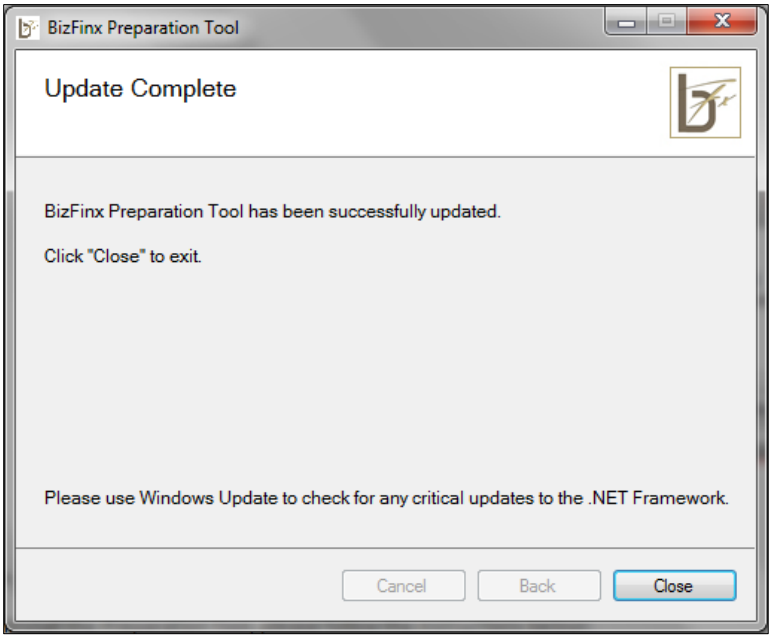


Figure 11

5. Click on **Close** to start using the updated version of the BizFin^{x} preparation tool.

1.7. Uninstall

To uninstall BizFin^x preparation tool, please follow the instructions below:

1. Go to the Start Menu in Microsoft® Windows and click on the **Uninstall** option under the BizFin^x preparation tool menu option as shown in Figure 12.

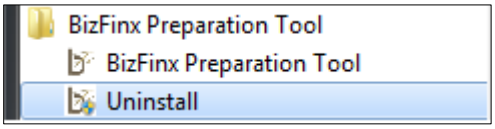


Figure 12

2. Follow the instructions to uninstall BizFin^x preparation tool.
   a. First, click on **Yes** to confirm un-installation of BizFin^x preparation tool.

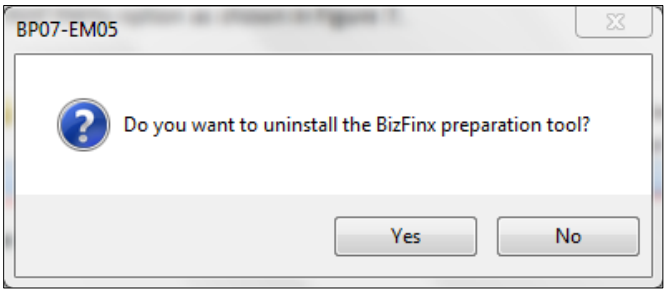


Figure 13

   b. You will then be asked if you want to save the mapping rules (Please refer to *section 7.19* for more details) created by BizFin^x preparation tool. We recommend that you click on **Yes** to save the rules, so that these rules can be saved and re-used by you in future.

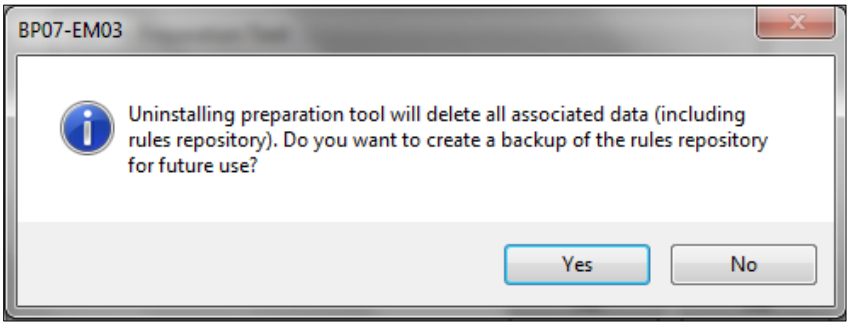


Figure 14

   c. Click on **Yes** or **No** to proceed. The un-installation process of BizFin^x preparation tool will complete automatically.

BizFin^x Preparation Tool can also be uninstalled from Windows Control Panel.
Go to Control Panel > Programs > Programs and Features, select BizFinx Preparation Tool and click on "Uninstall" button (or right click on BizFinx Preparation Tool line and click on "Uninstall").

2. Get Started

2.1. Introduction page

After BizFin^{x} preparation tool is installed, a shortcut icon is displayed on your desktop.

Figure 15

To launch the BizFin^{x} preparation tool, double click on the shortcut created on the desktop. The introduction page is displayed as shown in Figure 16.

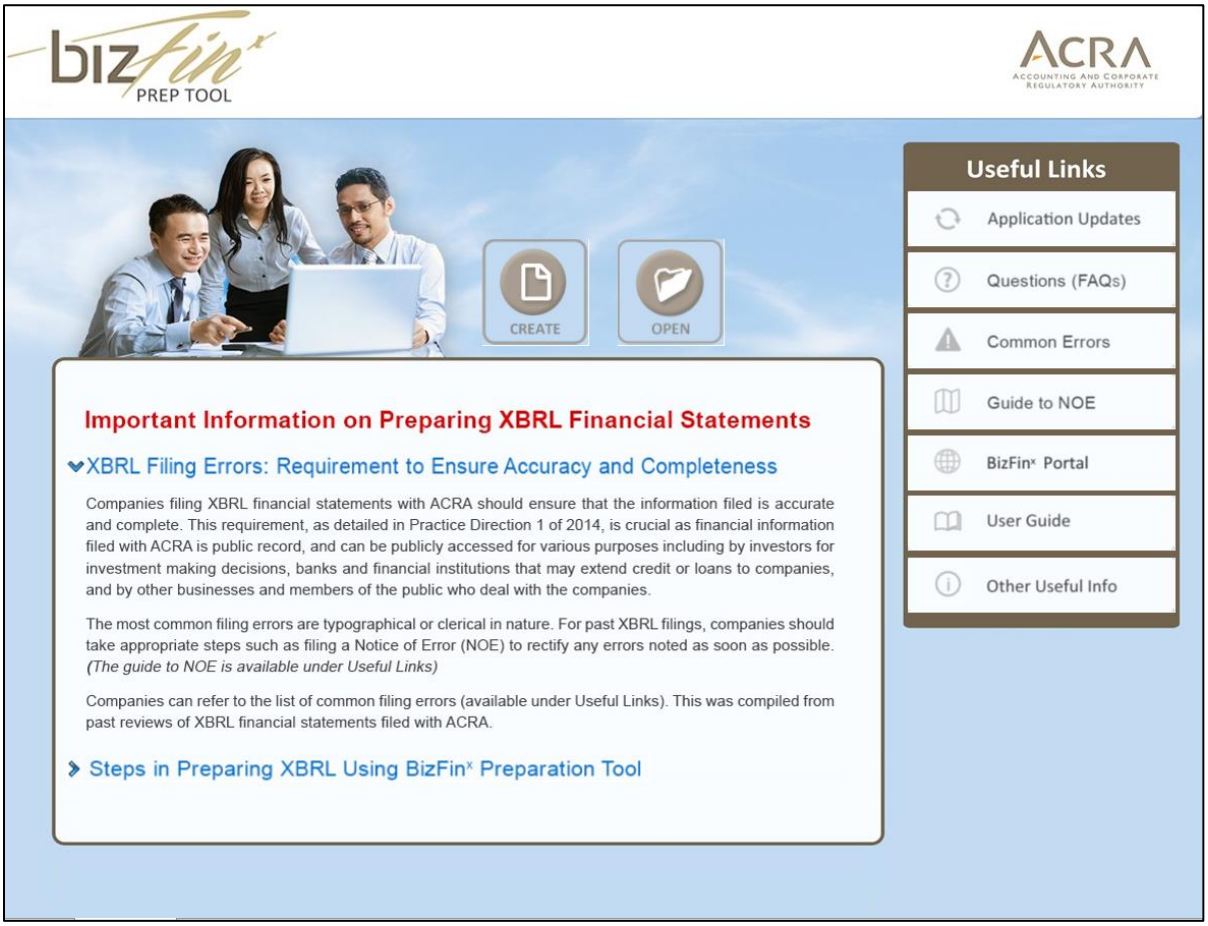


Figure 16

In the upper center of the introduction page, there are two buttons for you to begin preparation.

Create XBRL File: To create a new set of XBRL file.

Figure 17

Open XBRL file: To open previously saved XBRL file to either edit or load prior year data.

Figure 18

The introduction page also shows some useful links on the right-hand side:

- **Application Updates:** Click on this link to download the latest updates to the BizFin^{x} preparation tool.
- **Questions (FAQ):** Click on this link to see a list of FAQs
- **Common Errors:** Click on this link to see the list of common errors and ways to address them.
- **Guide to NOE:** Click on this link to view the user guide to file a Notice of Error for errors that are of typographical or clerical nature.
- **BizFin^{x} Portal:** Click on this link to navigate to the BizFin^{x} portal to upload the XBRL file.
- **User Guide:** Click on this link to view the User guide on the BizFin^{x} portal. Download the User guide in a PDF format.
- **Other Useful Info:** Click on this link to view important announcements and updates from ACRA on XBRL filing.

2.2. Preparation and upload flow

There are two ways to start the preparation and upload of financial statements in XBRL format:

1. Use **Create** Button to create a new set of XBRL file.

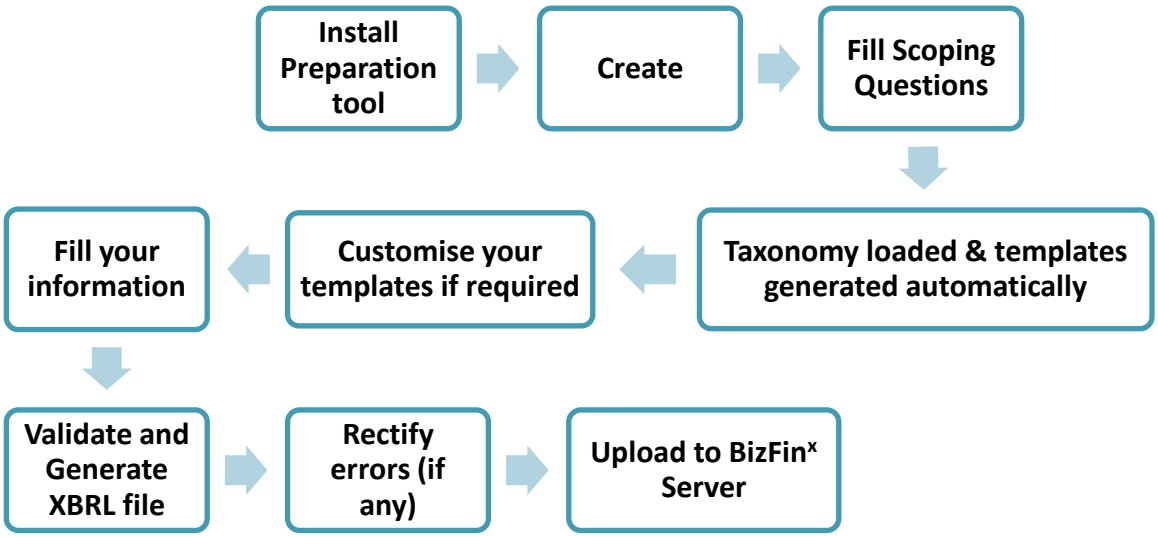


Figure 19

2. Use **Open** Button to open an existing set of XBRL file (.zip format)

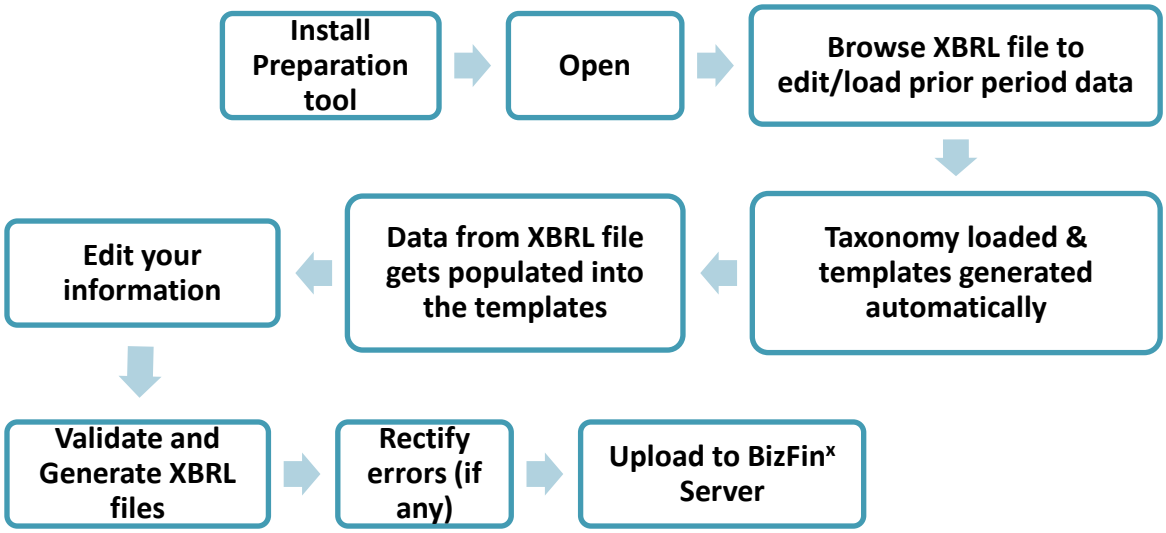


Figure 20

The template files created from the tool can be saved as a MS Excel file, and you can open it again to continue working on the templates.

2.3. Create a new XBRL File

Choose **Create** if you want to prepare a new set of XBRL file. You will need to fill in the scooping questions. Information filled in the scoping questions will determine the templates to be generated inside the preparation tool:

- Full set of financial statements or financial statement highlights
- Accounting standards, e.g. SFRS and SFRS for SE
- Options available inside the accounting standards, e.g. income statement by function or nature, statement of financial position by current/non-current or liquidity
- Other criteria, such as type of currency, level of rounding, consolidated or company level accounts.

1. Click on **Create** on the Introduction Page. The Scoping Question Template will appear as shown in Figure 21.

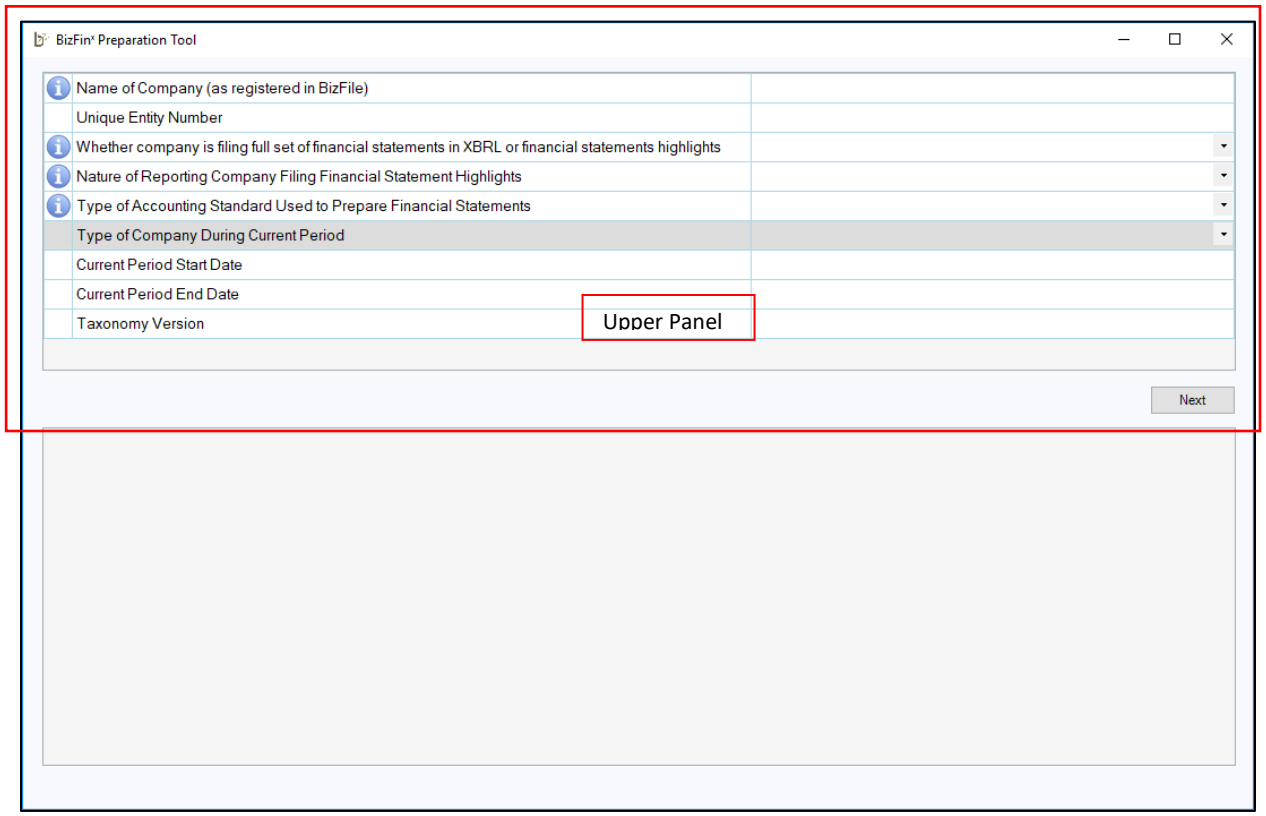


Figure 21

To know more about what information to fill in the scoping question click on the icon appearing on the left of the questions. For example, you will find illustrations on by function/by nature for income statement, and by current/non-current for the statement of financial position.

2. Fill data for all the Scoping Questions in the upper panel.

3. Click **Next**. Question in the lower panel will load as shown in Figure 22.

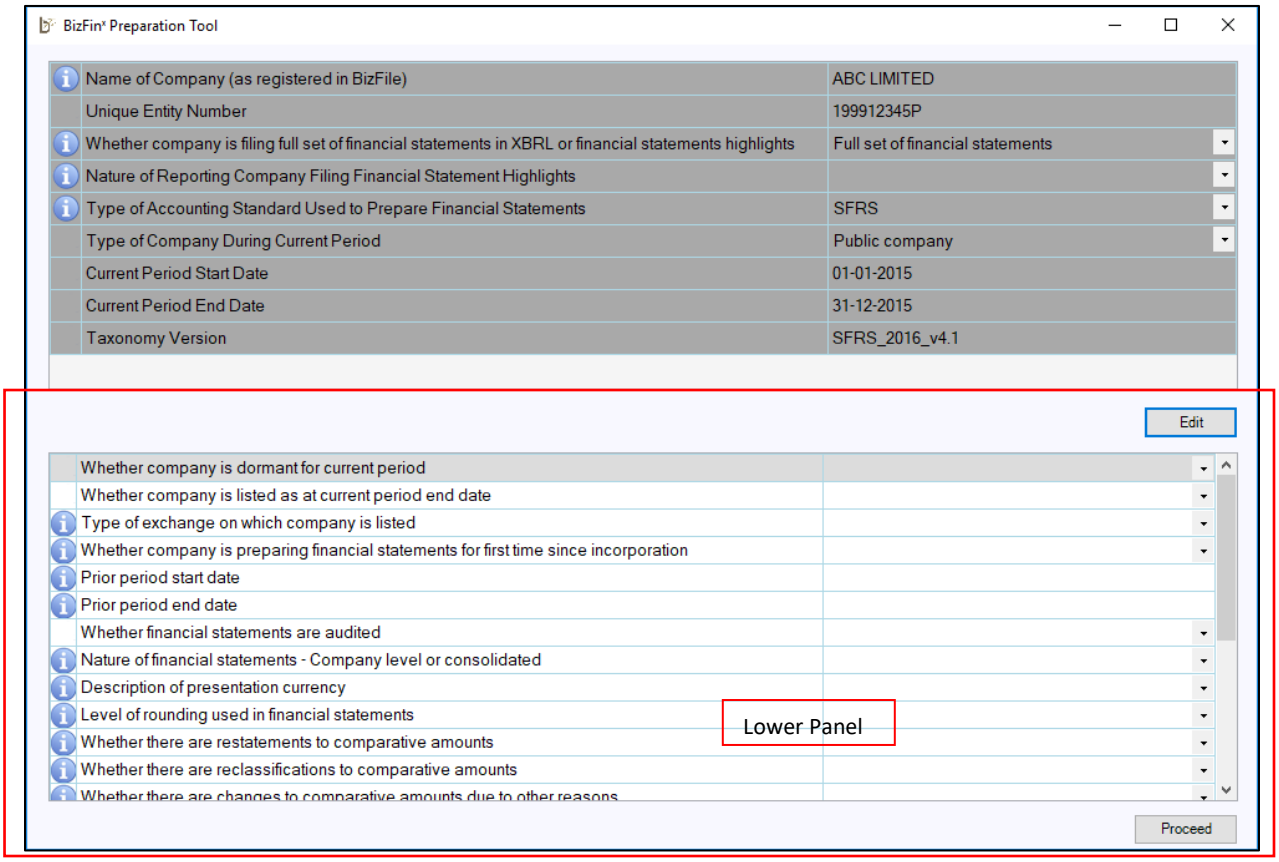


Figure 22

4. Fill all information in the lower Panel and click on **Proceed**. Based on the details provided in the Scoping Question, relevant taxonomy is auto-selected and templates are generated. User is taken to the Content Page as shown in Figure 23.

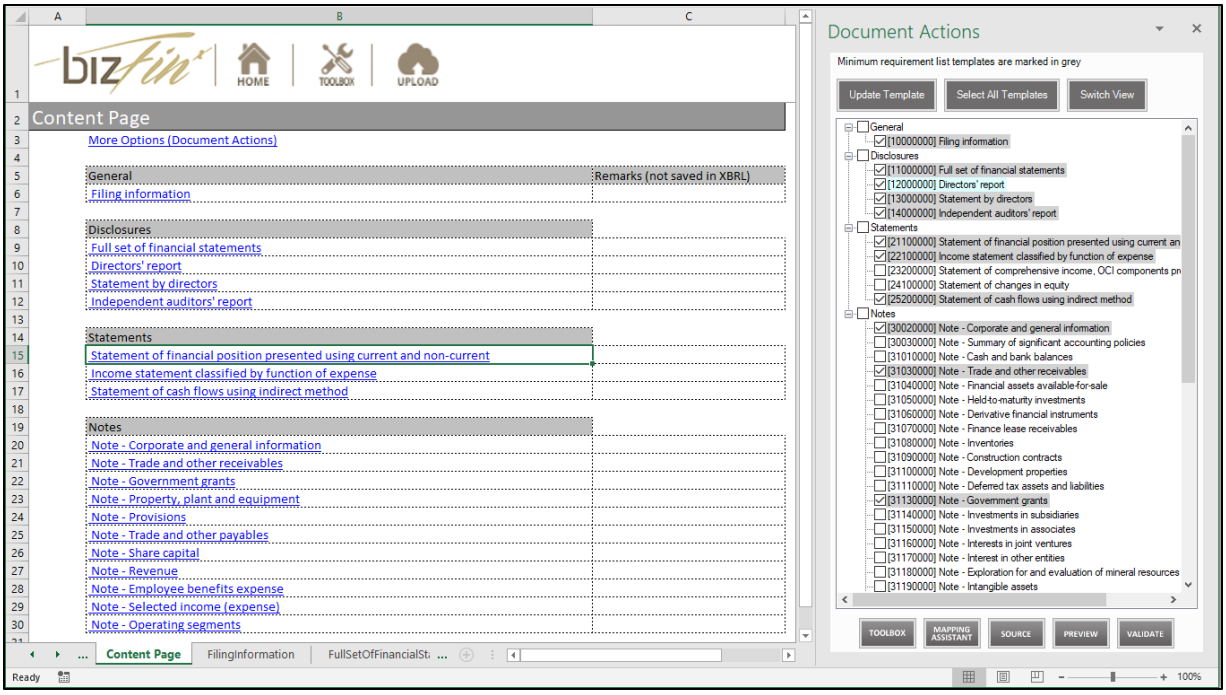


Figure 23

2.4. Open an existing XBRL File

Choose **Open** if you want to open a previously saved XBRL file, either to edit data or load prior year data.

Click **Open** on the Introduction page**.** The file selection screen will open with the radio buttons for "Edit Data" and "Load prior year data' as shown in Figure 24.

Figure 24

A. Edit data: Select "Edit Data" if you want to open a previously saved financial statement in XBRL format. The preparation tool will populate both current year and prior year data in the templates based on the taxonomy of the selected XBRL file. You will be able to make changes to the XBRL file and save those changes in a new XBRL file.

1. Browse relevant XBRL File and select **Edit data**.

2. Click on **Proceed**. A warning message will be displayed as shown in Figure 25.

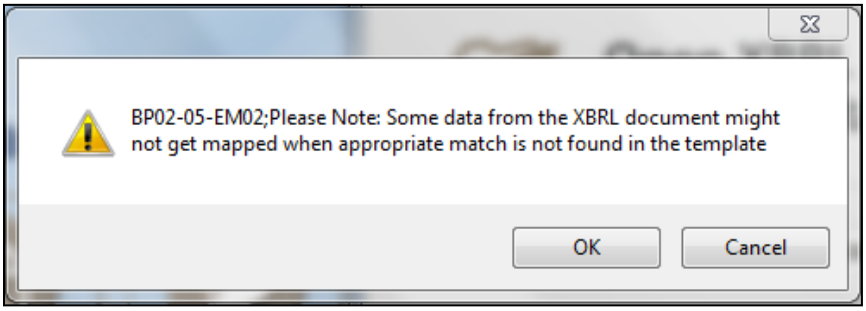


Figure 25

3. Taxonomy will be selected based on the taxonomy in the XBRL file browsed and data will be filled in the current and current-prior columns in the templates of the BizFin^{x} preparation tool. The tool will show the Content Page as shown in Figure 23.

4. The elements which do not get mapped will be displayed in a window. Users can export the unmatched elements into an MS Excel.

If some of the mandatory fields in the scoping question section are not answered in the XBRL financial statements, a message will prompt you for further actions:

1. *Click **okay** to view the Scoping question window.*
2. *Enter all the mandatory fields in the Scoping Question*
3. *Click **Next** to generate the templates.*

B. Load prior period data: Select **"Load prior period data"** if you want to populate prior year data on the templates. You will then need to provide mapping for the current year column, to complete the XBRL file.

1. Browse relevant XBRL file and choose **Load prior period data**.

2. Click on **Proceed**.

3. Upon clicking **Proceed**, a warning message will be displayed as shown in Figure 26.

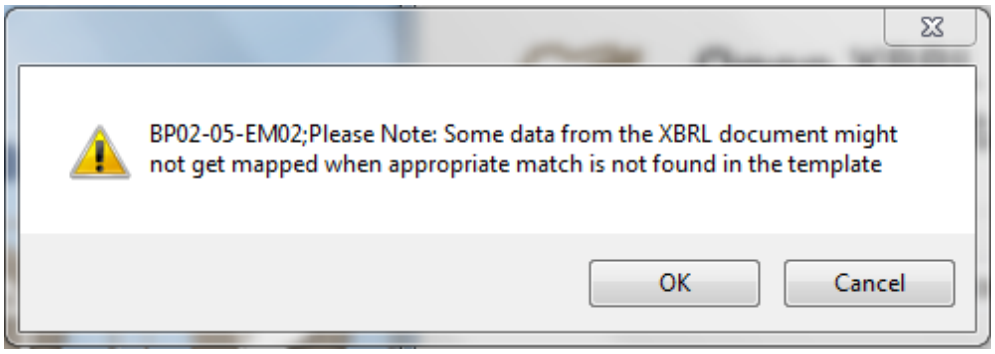


Figure 26

4. Click **Ok**, and a screen will open for you to enter Current period dates of the XBRL file (Figure 27). The prior period dates are automatically populated using the dates present in the XBRL file.

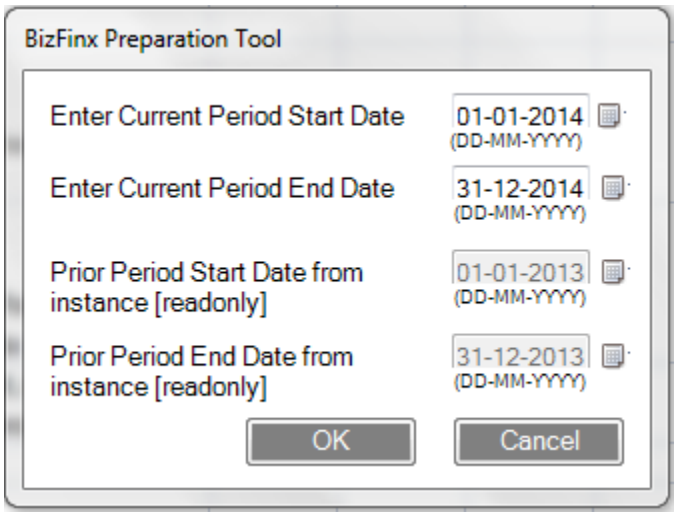


Figure 27

5. Enter Current Period Start Date and End date. Click Ok. The templates will be populated with only previous year data.

- *Once the templates are generated, the Open icon cannot be clicked. However, you can open a fresh file to import XBRL file. The create icon will open the scoping question template.*
- *Preparer will be able to save their work as MS Excel templates on their system. These files can be opened to resume working.*

2.5. Open a previously saved Excel file in new installer

While preparing XBRL file, you may wish to save your work for subsequent continuation. Upon opening of the saved file, BizFin^{x} preparation tool may prompt you of validation error(s) (if any) for rectification, as shown in Figure 28.

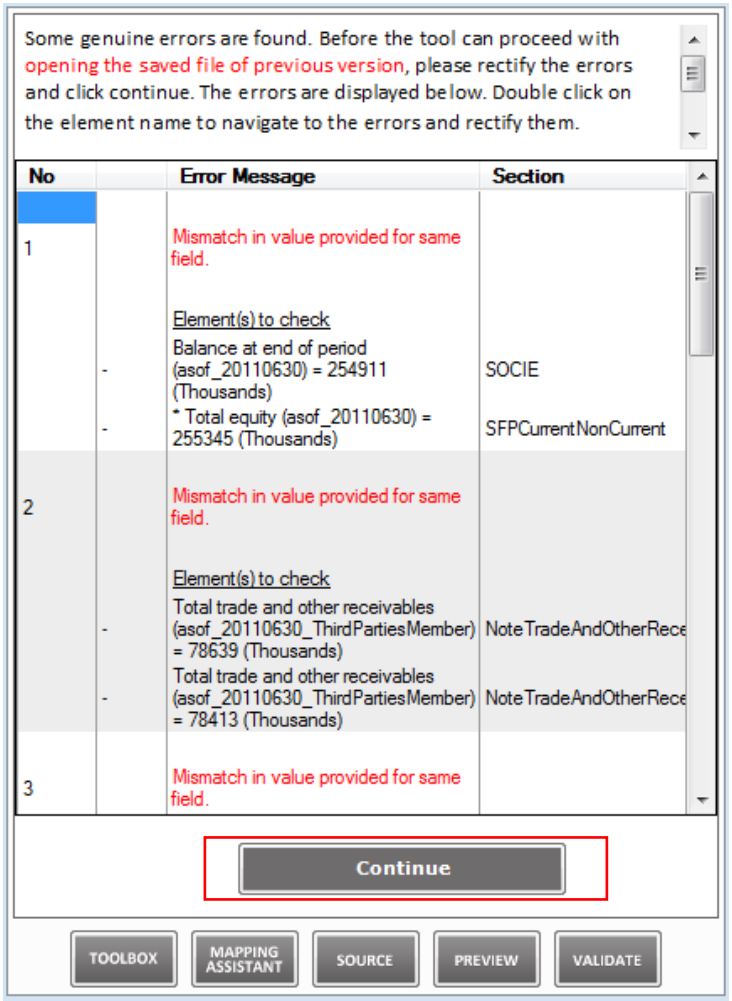


Figure 28

Double click on the elements to navigate to the areas containing the error(s) for rectification. Click **Continue** to proceed on with preparation after rectification of error(s). The templates and data previously filled are retained.

- *Ensure all errors are rectified properly. If all errors are not rectified properly, error window will continue to show even after clicking on 'Continue.*
- *On rectifying some errors incorrectly, there might be additional errors displayed on the window.*

3. Template Interface and Navigation

3.1. User Menu

Click on any template in the Content Page to go the template. For example, click on **Statement of Financial Position**. The template for Statement of Financial position will open. On the top of the template, you can see the User Menu as shown in Figure 29.

Figure 29

3.1.1. Home

The Home button takes you to the Content Page of the tool where the entire list of templates generated and loaded in the tool is displayed. Please refer to *section 3.3* to see more details on the Content Page.

3.1.2. Tool Box

The Tool Box facilitates users to customise and fill in the templates. Some of the functions include reordering the elements, hiding rows that do not contain any tagged values, adding additional columns for company-level reporting. These functions may be useful for you to customise the templates as per your AGM Financial Statements.

Click **Tool Box** icon on the User Menu, the Tool Box will appear on the right panel as shown in **Figure 30**. Please refer to *section 7* to see more details on the Tool Box functions.

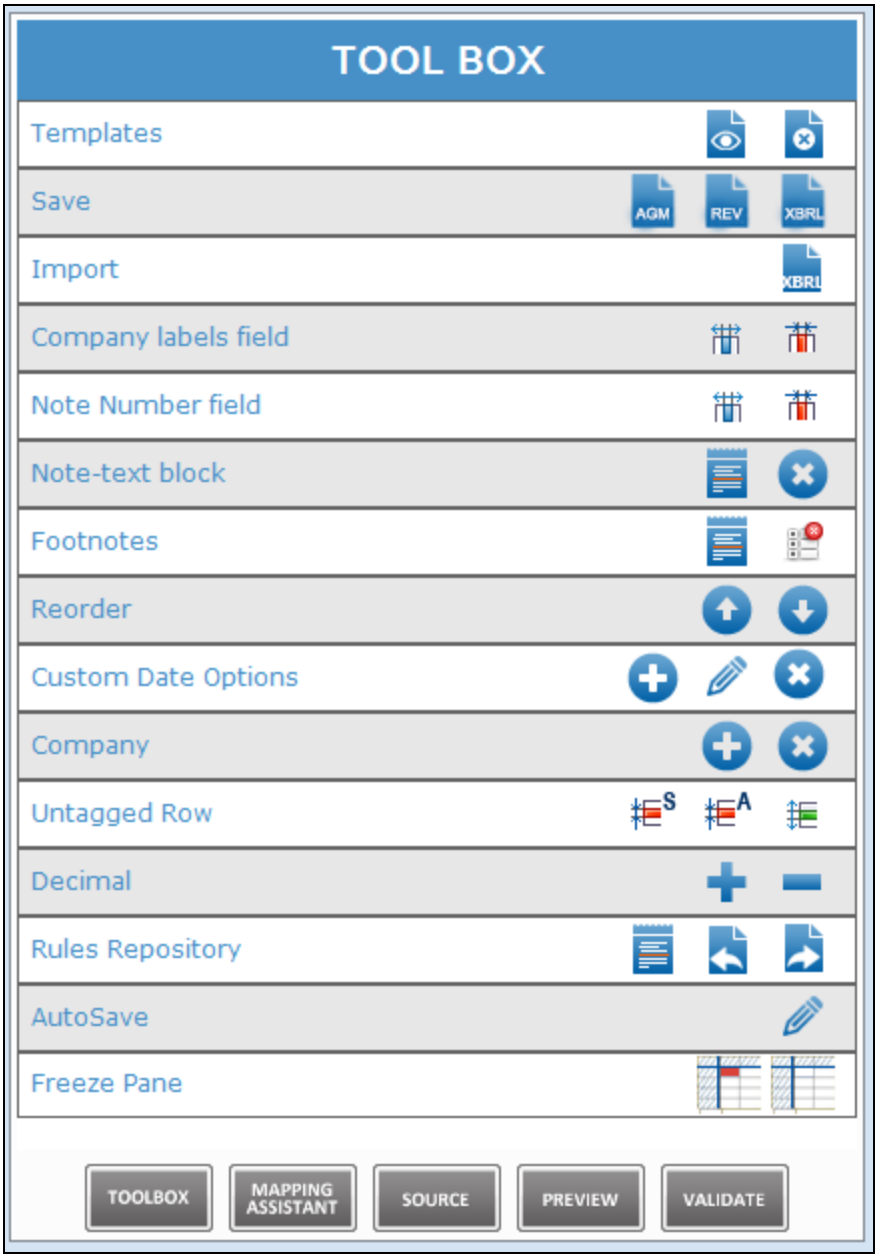

TOOL BOX
Templates
Save
AGM
REV
XBRL
Import
XBRL
Company labels field
Note Number field
Note-text block
Footnotes
Reorder
Custom Date Options
Company
Untagged Row
S
A
Decimal
Rules Repository
AutoSave
Freeze Pane
TOOLBOX
MAPPING ASSISTANT
SOURCE
PREVIEW
VALIDATE

Figure 30

3.1.3. Upload

The Upload feature enables user to directly upload XBRL file to BizFin^{x} server.

Click **Upload** icon on the User Menu and a new window will appear as shown in **Figure 31**. Please refer to section 6.3 for more details on the **Upload** feature.

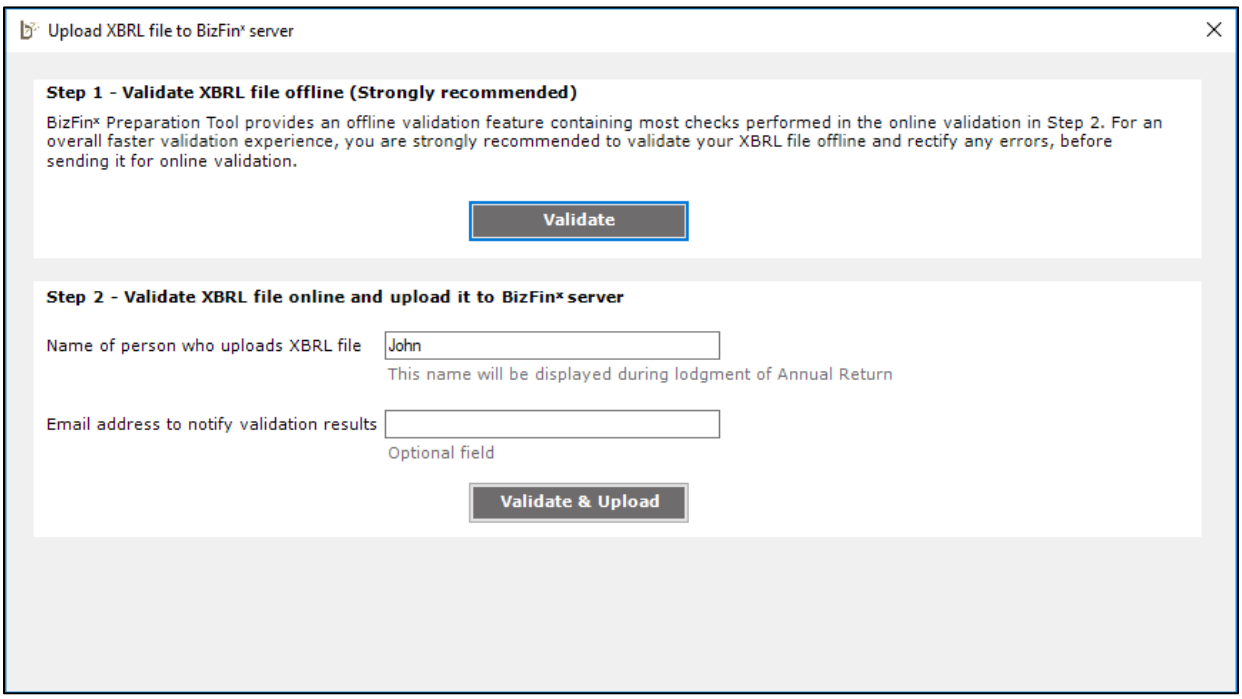


Figure 31

3.2. Help

There are help available throughout for elements in the BizFin^{x} preparation tool. The help menu shows you different labels, synonyms, properties, references and guidance notes for each element in the taxonomy. Different kinds of help available in the BizFin^{x} preparation tool are detailed below.

1. Select the element of which you want to check Help information, e.g. “cash and bank balances”, from the Statement of Financial Position in Figure 32.

Statement of financial position presented using current and non-current

Minimum requirement list - Switch to Full taxonomy list

		Company Label	Note	Group 2013 SGD'000,000
	Assets			
	Current assets			
	Cash and bank balances	cash	2	10
[i]	Trade and other receivables, current			22,187,657
	Finance lease receivables, current			
	Financial assets at fair value through profit or loss, current	Trade and other receivables |Prepayments	9	15,083,583
	Derivative financial assets, current			
	Financial assets available-for-sale, current	Financial assets	1	

Figure 32

2. Double click on the element name and the panel will be display Help as shown in Figure 33.

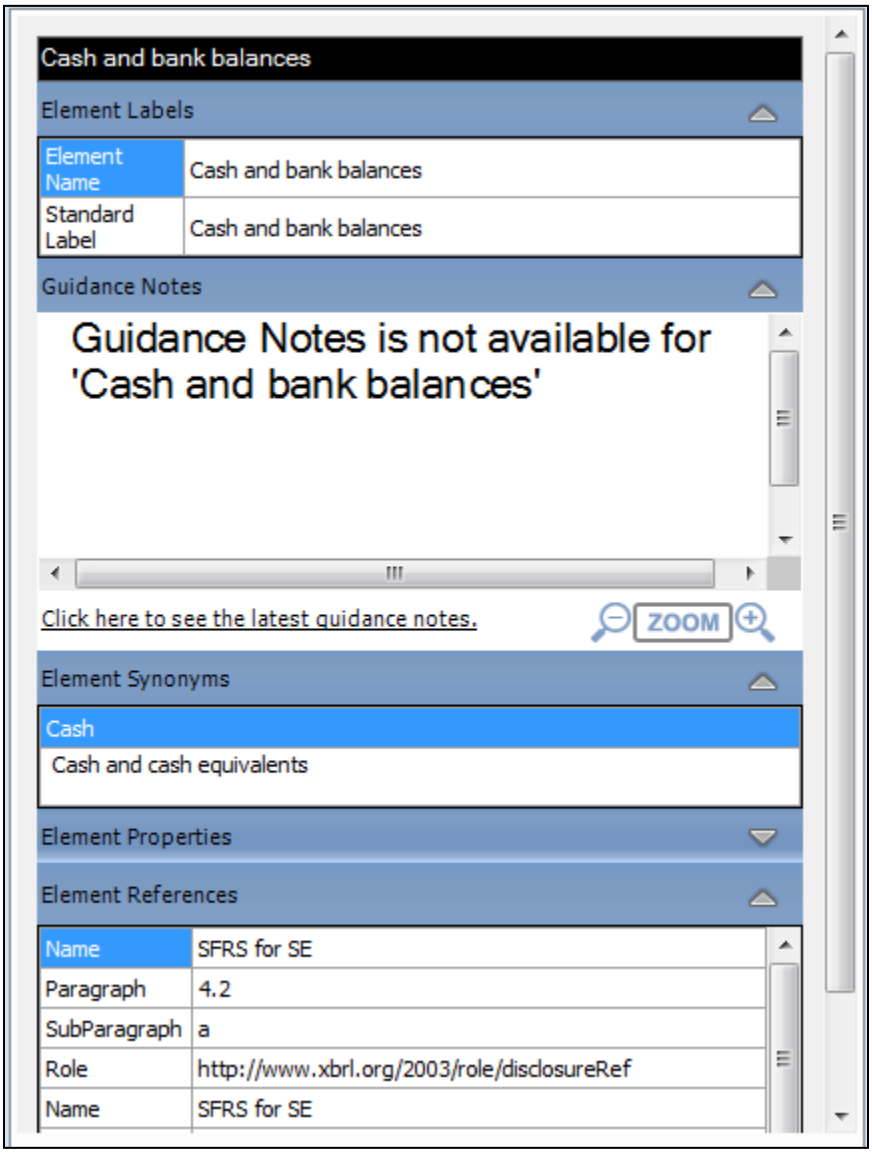


Figure 33

The different sections of the help pane are:

1. **Header:** Shows the element name in the taxonomy against which the help is being shown. The figure above shows Help information for "Cash and bank balances".

2. **Element Labels**

    a. Element Name: It is a human readable name of a concept defined in the taxonomy and is present in the label linkbase.

    b. Standard Label: The default label for an element is referred to as the standard label.

3. **Guidance Notes:** Guidance Notes provides you more information on how to map financial figures from the AGM financial statements to ACRA taxonomy.

4. **Element Synonyms:** A taxonomy item may be called by different names by companies. The list of synonyms are the common naming conventions for a given taxonomy item. For example, Cash and bank balances may also be called “cash and cash equivalents” or “cash”.

5. **Element Properties:** Shows the characteristics and the XBRL property of an element

6. **Element References:** shows the references to authoritative statements in published business, financial, and accounting literature or other useful guidance from where the element has been taken from.

Reference Parts	Use
Name	Name of authoritative literature e.g. SFRS
Number	Number of the standard or interpretation
Paragraph	Paragraph in the standard
Subparagraph	Subparagraph of a paragraph
Clause	Subcomponent of a sub paragraph
Chapter	Chapter in a Statutory Act
Section	Section in a Statutory Act
Effective Date	Effective date of the legislation
Expiry Date	Expiry date of the legislation

3.3. Content Page

User is taken to the Content Page once all the templates are generated based on answers to the Scoping Questions. The Content Page contains the list of all applicable templates loaded in the preparation tool. By default, only templates that are part of the minimum requirement list are generated and loaded in the tool.

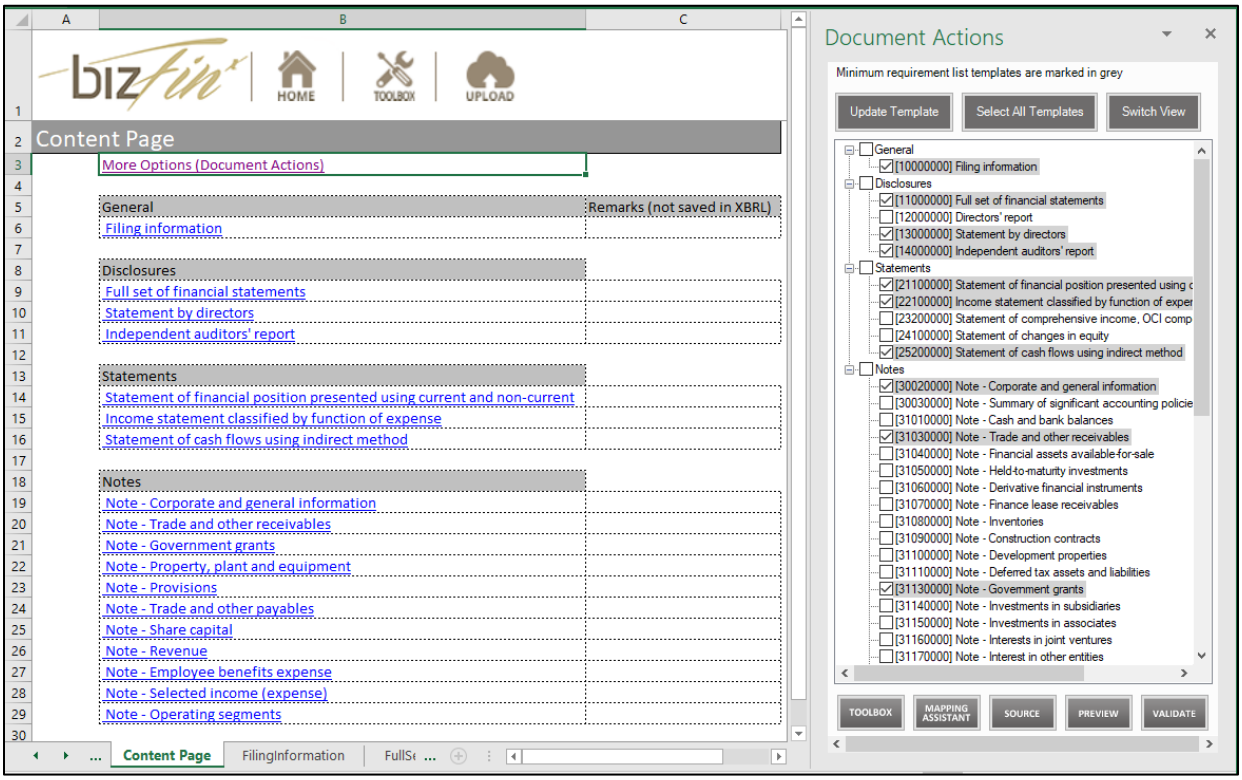


Figure 34

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 34. User will be able to add and delete templates other than those that are a part of minimum requirement list. Please refer to *section 4.2* to see how to add and delete templates.

Filing Information: The Filing Information template contains all the responses entered for the scoping questions.

Disclosures: These include the full set of financial statements (in text blocks) and the statutory reports (i.e. statement by directors, directors' report and auditors' report). Disclosure templates loaded in the tool are displayed in the content page.

Statements: The templates for the primary statements are displayed here.

Notes: Notes to the financial statements report the details and additional information of the main reporting statements, such as the income statement. The list of templates loaded for the Notes are displayed here.

3.4. Elements of templates

The elements of different templates are explained with a few examples in this section, including the templates of primary financial statements and templates of disclosure notes.

3.4.1. Template of primary financial statements

This section uses the Statement of Financial Position as an example to explain the different elements of the template of primary financial statements. Figure 35 shows what the Statement of Financial Statement looks like on the preparation tool.

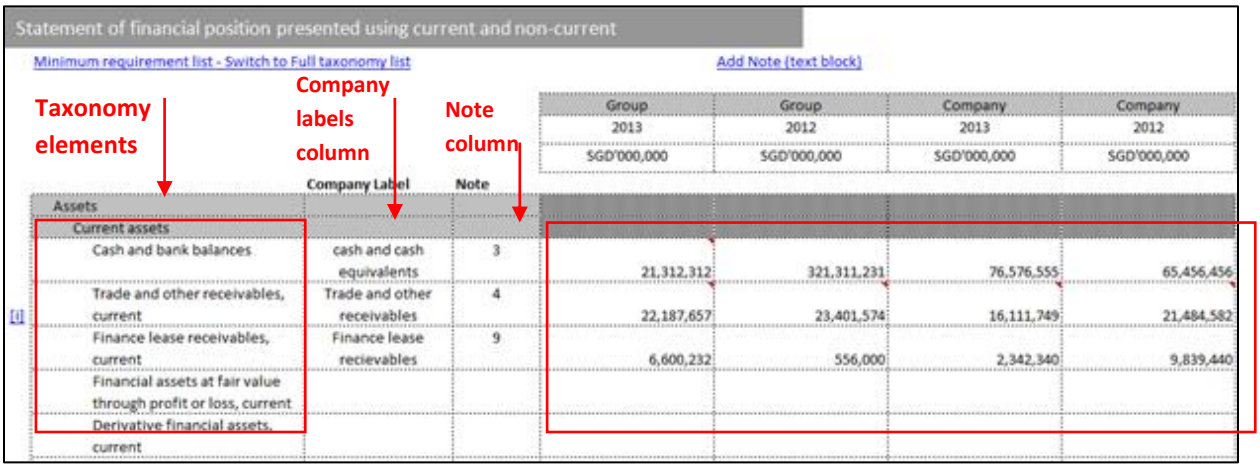


Figure 35

a) **Taxonomy elements column:** Taxonomy elements are in the left-most column of the template. They are fixed and non-editable elements from ACRA taxonomy. You can double click on any of the taxonomy element to view Help information of the element.

b) **Company label column:** In this column, users can key in their company labels as per their AGM financial statements against the element in ACRA taxonomy. For example, a company has a line item "cash and cash equivalents" which is mapped to "cash and bank balances" in ACRA taxonomy. In this case, the company label for "cash and bank balances" is "cash and cash equivalents" for the company.

c) **Note column:** Against some of the elements in the financial statements, users may be providing details in the notes to financial statements. Users can enter the corresponding note number against the elements where detailed notes have been added.

d) **Group/company column:** The templates have reporting columns for both the Group and Company level. The number of columns will depend upon the answer provided while filling scoping question of Type of Financial statements. If you have selected Company level statements, then only the columns for company level will appear. However, if you select Consolidated financial statements, then the templates will have columns for both group and company level.

e) **Financial Period:** The current financial year and prior financial year columns will be presented to allow users to report figures for both current year and prior year. The year appears according to the dates entered in the scoping questions.

f) **Currency and level of rounding:** Presentation currency and the level of rounding are displayed on the templates below financial period.

3.4.2. Template of disclosure notes

This section uses the Property, plant and equipment note as an example to explain the different elements of the template of disclosure notes. Figure 36 shows what the disclosure note template looks like on the preparation tool.

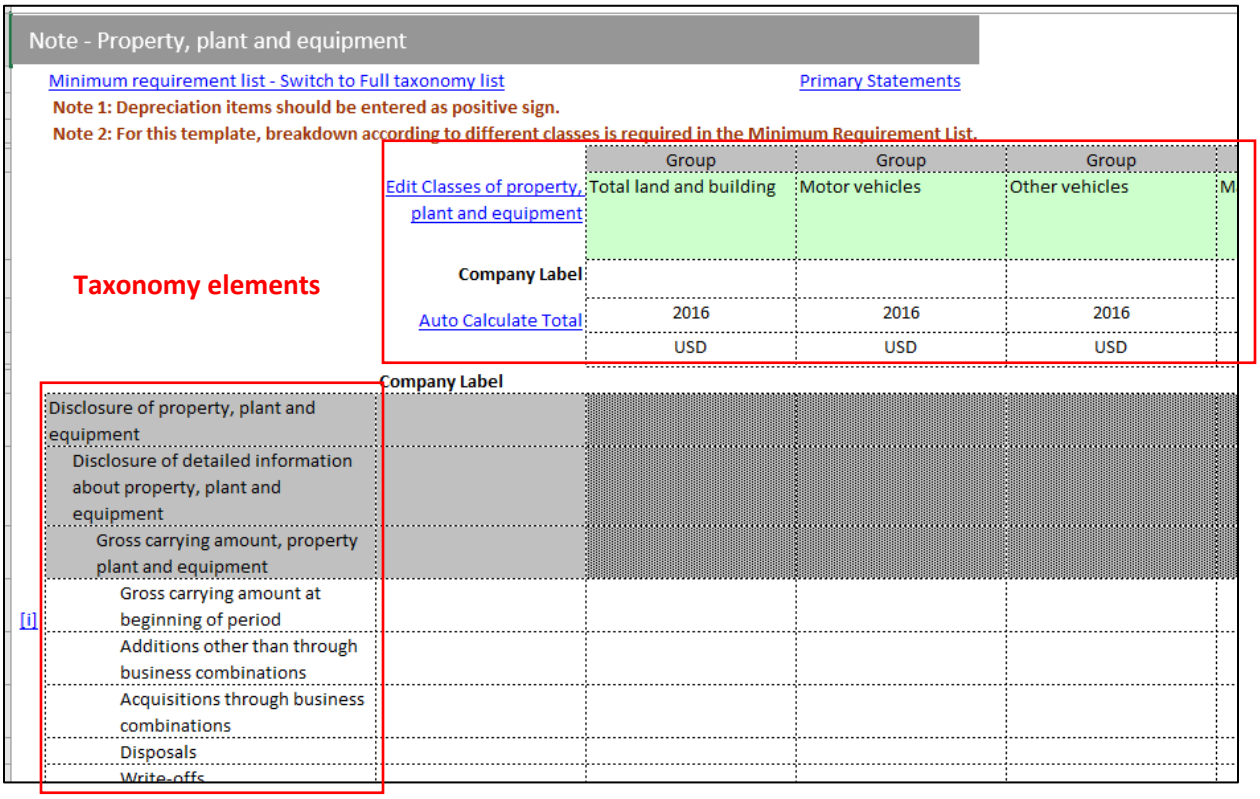


Figure 36

In some of the Notes templates, for example Note-Property plant and Equipment, you will find taxonomy elements on one side and predefined types of property plant and equipment on the other, as highlighted in green above.

Preparers will be able to add, remove, edit, or reorder the types of property plant and equipment by clicking on **Edit Classes of property, plant and equipment**.

3.5. Switch view between Minimum requirement list and Full taxonomy list

Only elements within the minimum requirement list are required to be submitted by companies if the information is available in the AGM financial statements. The minimum requirement list has about 350 unique elements, while the full ACRA Taxonomy has about 1800 unique elements. By default, the preparation tool shows the minimum requirement list view, which only contains elements in the minimum requirement list that are required for submission if they are available in the AGM financial statements. On the other hand, the full taxonomy view shows all the elements in the taxonomy available for the template. Users can switch between the view of Minimum requirement list and the view of Full taxonomy list in the following two ways.

3.5.1. Switch view by using the template link

1. To switch from minimum requirement list to full view for Individual templates, click on the link **Minimum requirement list – Switch to Full taxonomy list** as highlighted in Figure 37.

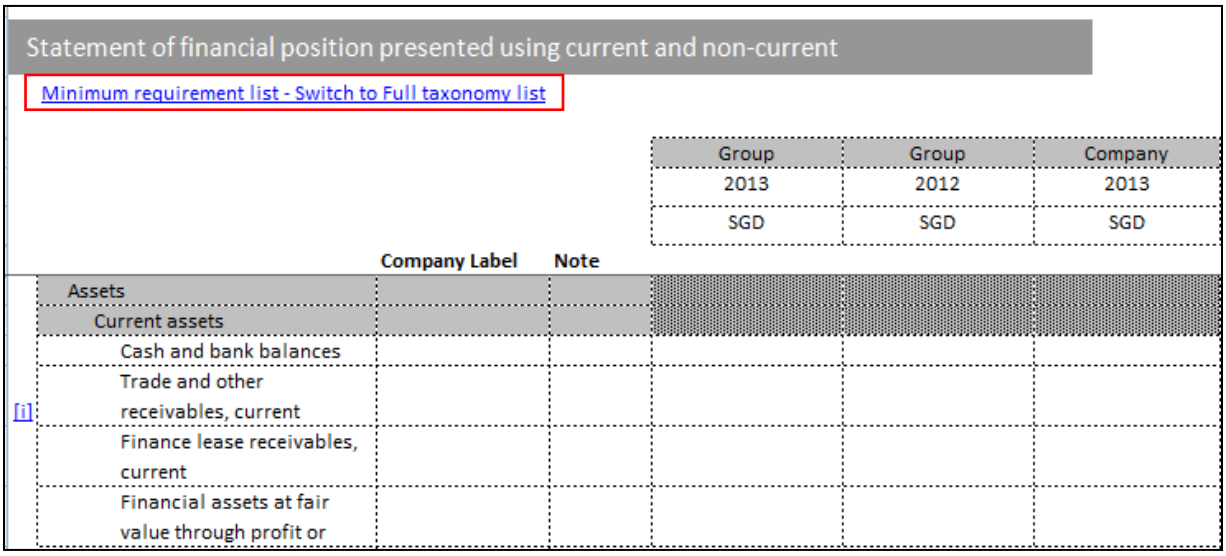


Figure 37

2. To switch from full taxonomy view to minimum requirement view, click on the link **Full taxonomy list – Switch to Minimum requirement list** as highlighted in Figure 38.

Statement of financial position presented using current and non-current

Full taxonomy list - Switch to Minimum requirement list

Add Note (text block)

Statement of financial position

Detail Tagging

		Company Label	Note	Group 2013 SGD	Group 2012 SGD	Company 2013 SGD
Assets						
Current assets						
Cash and bank balances						
[i] Trade and other receivables, current						
Finance lease receivables, current						
Financial assets at fair value through profit or						
Derivative financial assets, current						
Financial assets available-for-sale, current						

Figure 38

- *In full taxonomy view, all the elements that belong to minimum requirement list will be highlighted in green as shown in Figure 38.*
- *When you switch view from Full taxonomy list to minimum requirement list, only data entered for the minimum requirement list on the full taxonomy view will be retained, and the rest will be lost. The tool will prompt you a warning message for possible loss of data when you switch from Full taxonomy view to Minimum requirement view.*

3.5.2. Switch View function

Using the switch view feature of the view template pane in the Tool Box can convert all templates from minimum requirement list to full taxonomy list and vice versa.

1. Go to Tool box and click on **View template** as shown in Figure 39.

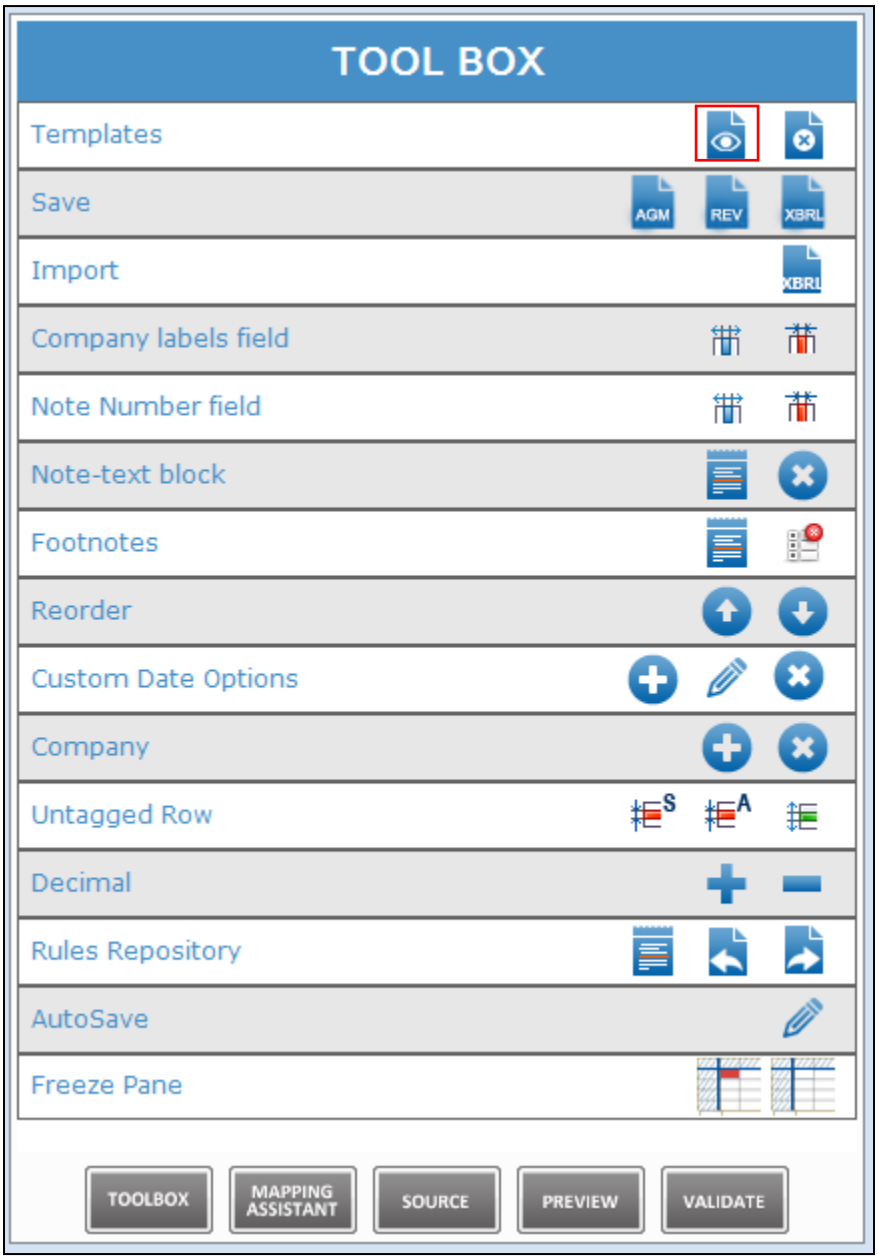


Figure 39

2. The pane for view templates will appear as shown in Figure 40.

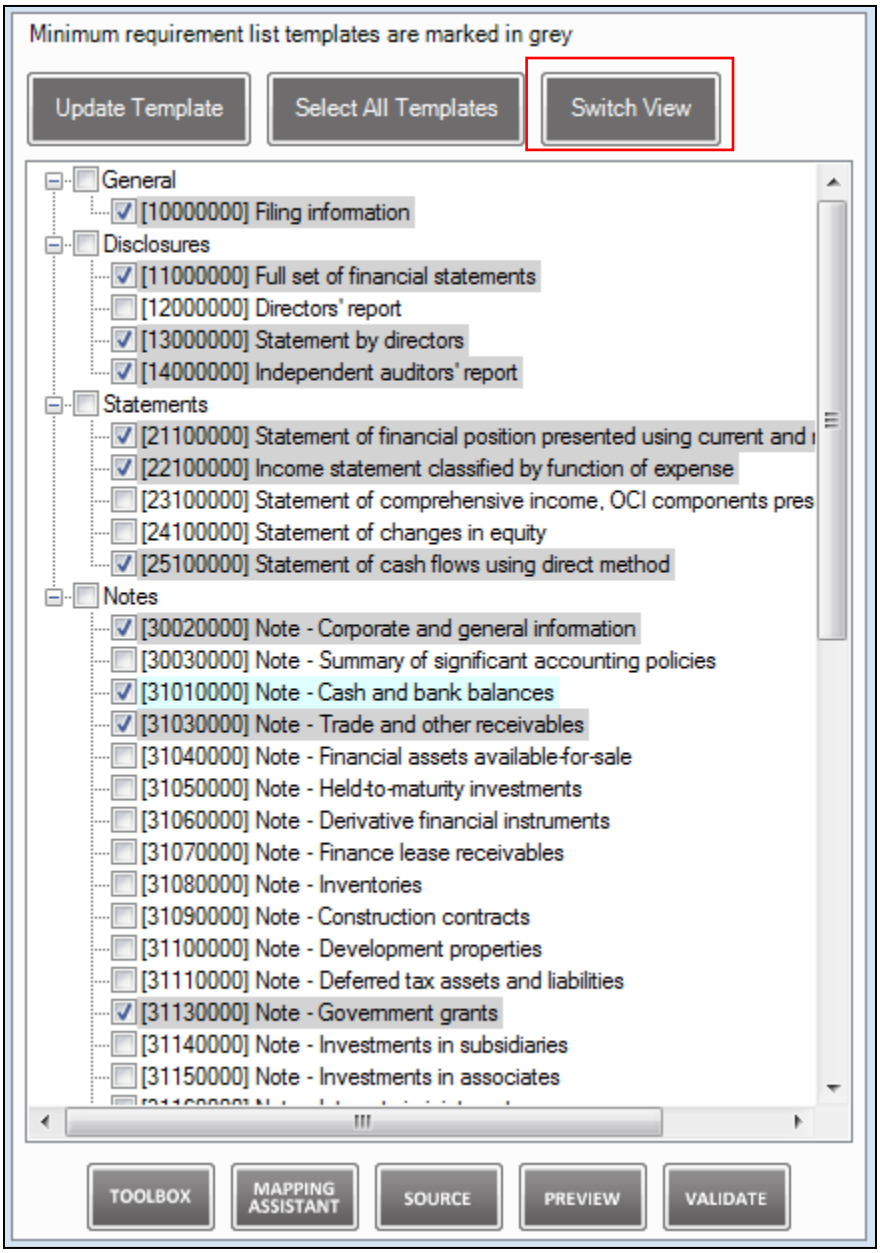


Figure 40

3. Click **Switch View** as highlighted in the red box in Figure 40. The screen will be displayed as shown in Figure **41**. The screen shows the list of templates generated in the tool along with the check box to select for minimum requirement list or full taxonomy list. If you want to view a particular template in full taxonomy list, then select the check box under the column for full taxonomy list as highlighted in Figure **41**.

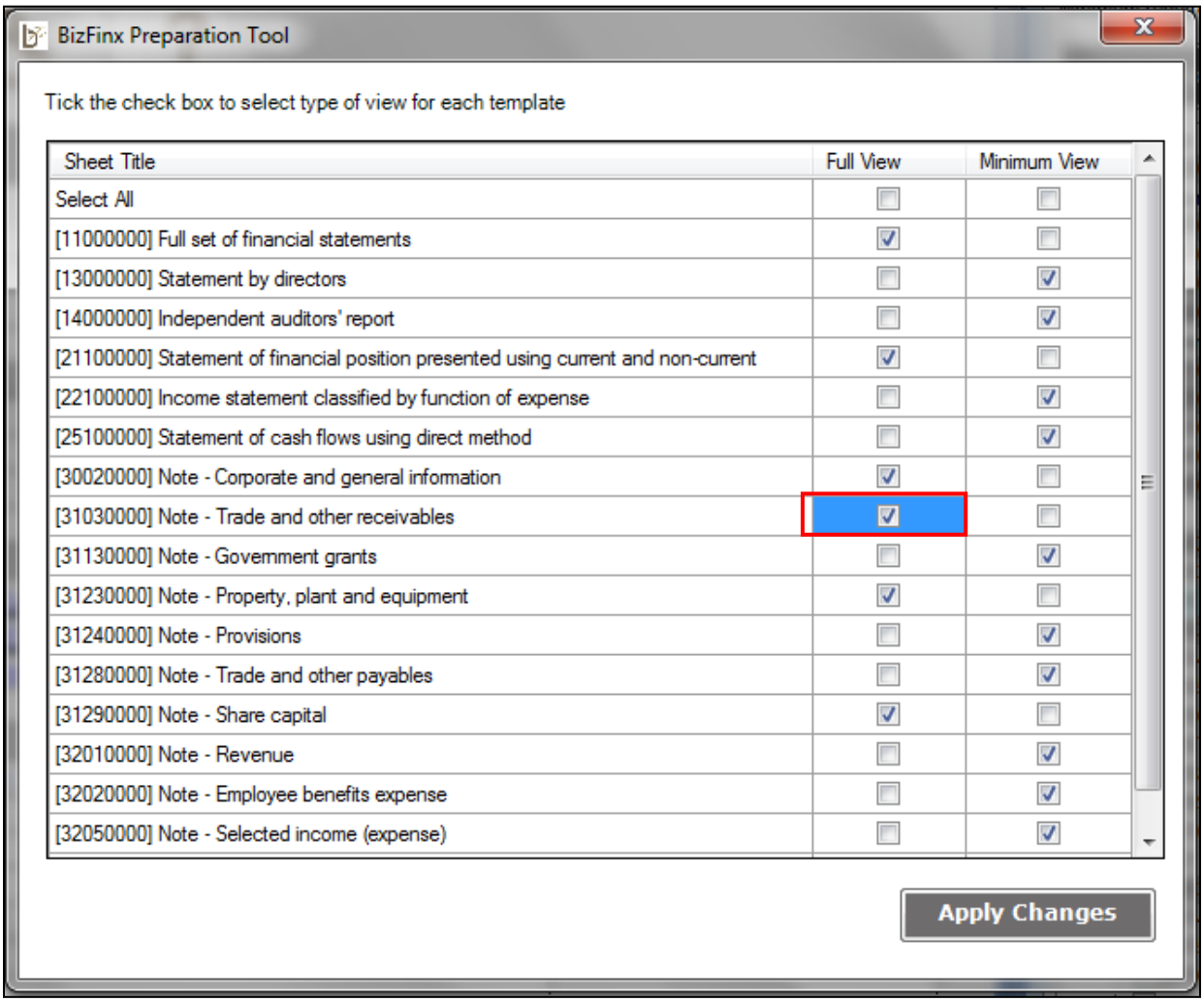


Figure 41

4. Select check box for each template and click **Apply Changes**.

5. The templates will switch to Full taxonomy list or minimum requirement list as per the check box selected against each template.

3.6. Linking primary statements with notes

The line items from primary statements will be linked to the detailed note templates in the tool.

3.6.1. Linking between primary statements and notes

Click **Add note (detail)** on Primary statement templates as shown in Figure 42. Templates for relevant primary items will open.

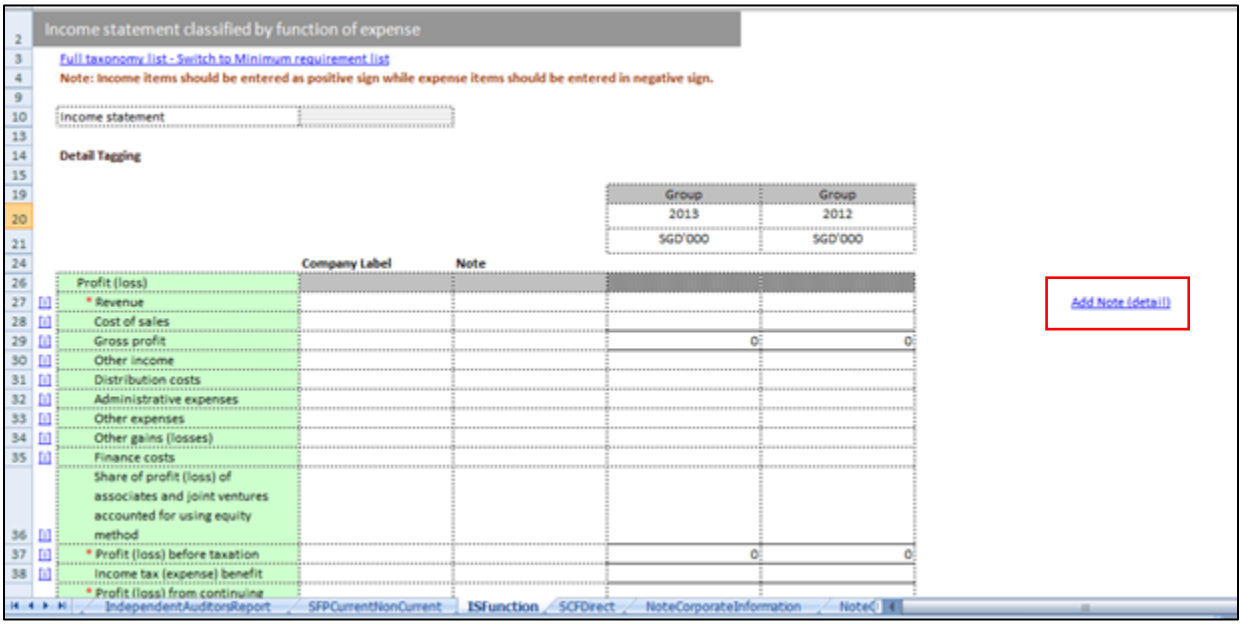


Figure 42

When you are in the templates for notes, click on the **Primary Statement** shown in Figure 43. It will take you to the relevant primary statement.

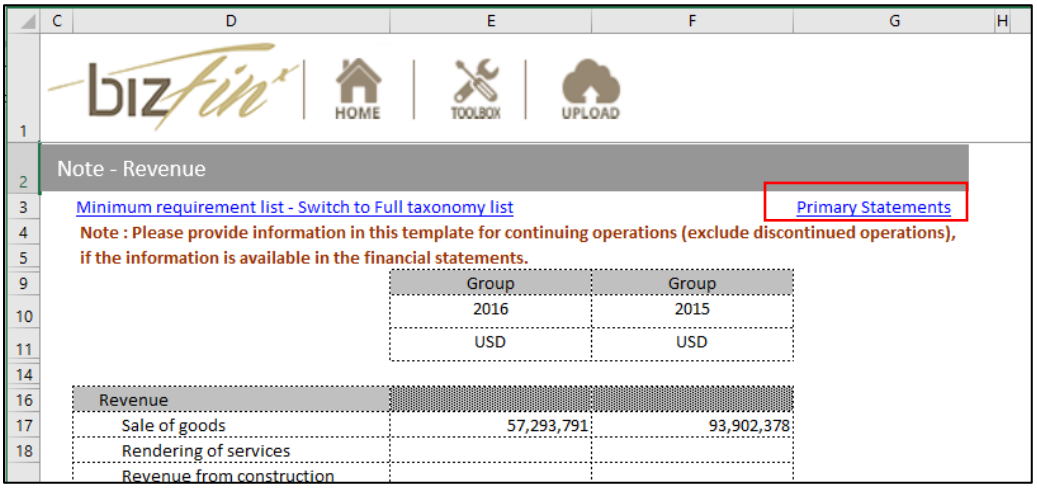


Figure 43

4. Customise the templates

The templates are by default generated based on the minimum requirement list according to the taxonomy chosen. Minimum requirement list is information that companies must submit as long as the information is available inside the AGM financial statements. You may want to look though the templates generated and understand the in the context of the financial statements you are preparing, including whether the templates need to be filled in.

You can **customise** the templates (if required) to be similar to the AGM financial statement. This section shows how you can customise the templates to suit the AGM financial statements of your company:

- Edit answers to the Scoping Questions
- Add/Delete templates
- Add/Delete company columns
- Add/Delete columns with custom dates
- Customise table columns in the disclosure notes

4.1. Edit answers to Scoping Questions

If you find that the templates generated are not similar to your financial statements, you may want to check the answers provided to scoping questions in the "Filing Information" template. Click on **"Edit"** if you would like to make changes to the answers.

1. Go to Filing information template as shown in Figure 44.

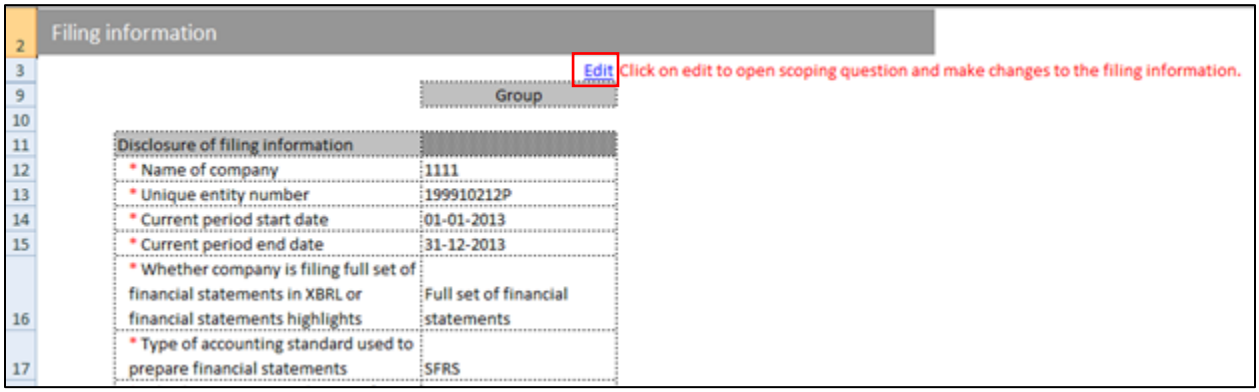


Figure 44

2. Click on **Edit**. Scoping Question template opens up with the current data filled as shown in Figure 45. Now, you can make changes to your answers to the scoping questions; for example, change the type of income statement from by function to by nature. After clicking on **Proceed**, the templates will be updated based on changes made to the scoping questions.

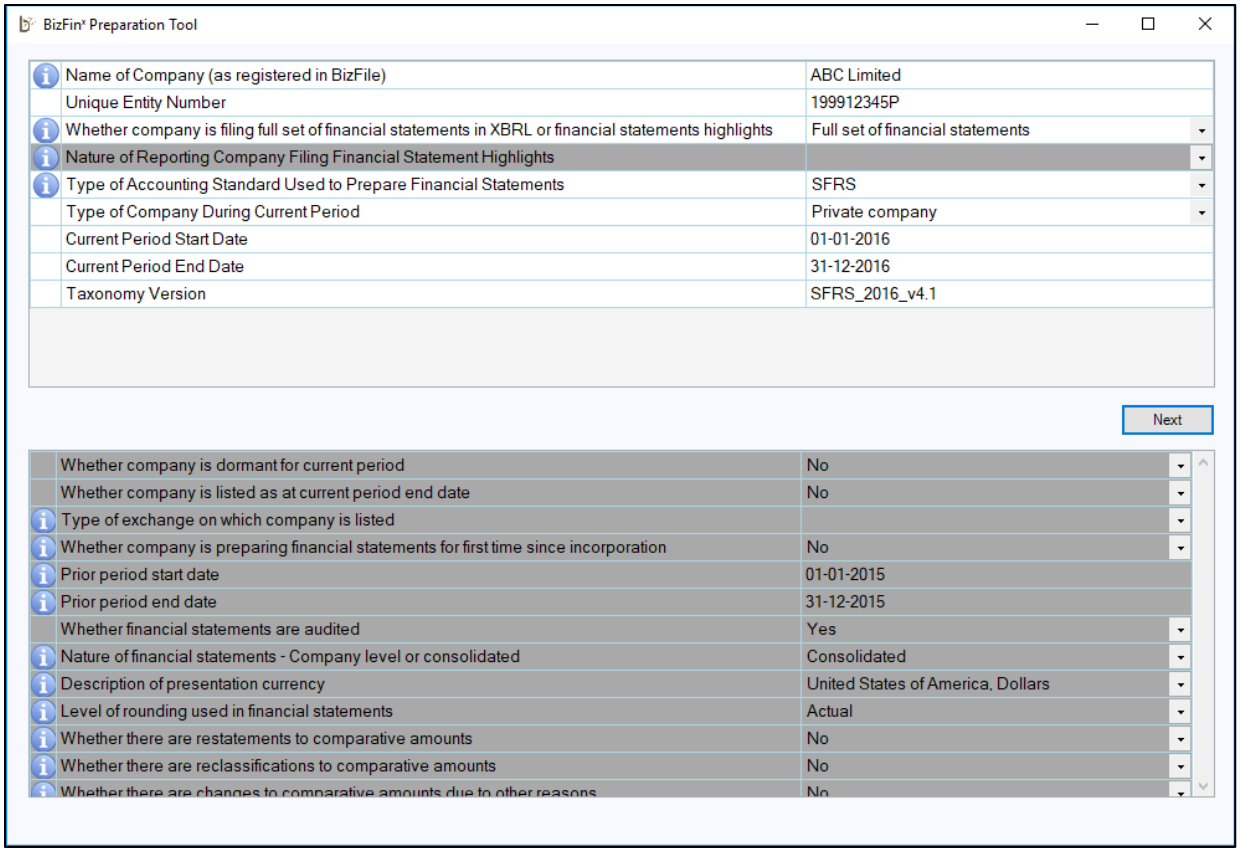

BizFin* Preparation Tool
Name of Company (as registered in BizFile)
ABC Limited
Unique Entity Number
199912345P
Whether company is filing full set of financial statements in XBRL or financial statements highlights
Full set of financial statements
Nature of Reporting Company Filing Financial Statement Highlights
Type of Accounting Standard Used to Prepare Financial Statements
SFRS
Type of Company During Current Period
Private company
Current Period Start Date
01-01-2016
Current Period End Date
31-12-2016
Taxonomy Version
SFRS_2016_v4.1
Next
Whether company is dormant for current period
No
Whether company is listed as at current period end date
No
Type of exchange on which company is listed
Whether company is preparing financial statements for first time since incorporation
No
Prior period start date
01-01-2015
Prior period end date
31-12-2015
Whether financial statements are audited
Yes
Nature of financial statements - Company level or consolidated
Consolidated
Description of presentation currency
United States of America, Dollars
Level of rounding used in financial statements
Actual
Whether there are restatements to comparative amounts
No
Whether there are reclassifications to comparative amounts
No

Figure 45

4.2. Add/delete templates

User is taken to the Content Page once he is done with filling the Scoping Question template. The Content Page contains the list of all applicable templates loaded in the preparation tool. By default, only templates of the minimum requirement list are populated.

4.2.1. Add/delete templates

To provide more information voluntarily, you may choose to add more templates, and delete the templates that you have added.

1. Click **More options** on the Content Page. The View template pane will be displayed as shown in Figure 46 on the right-hand side of the screen.

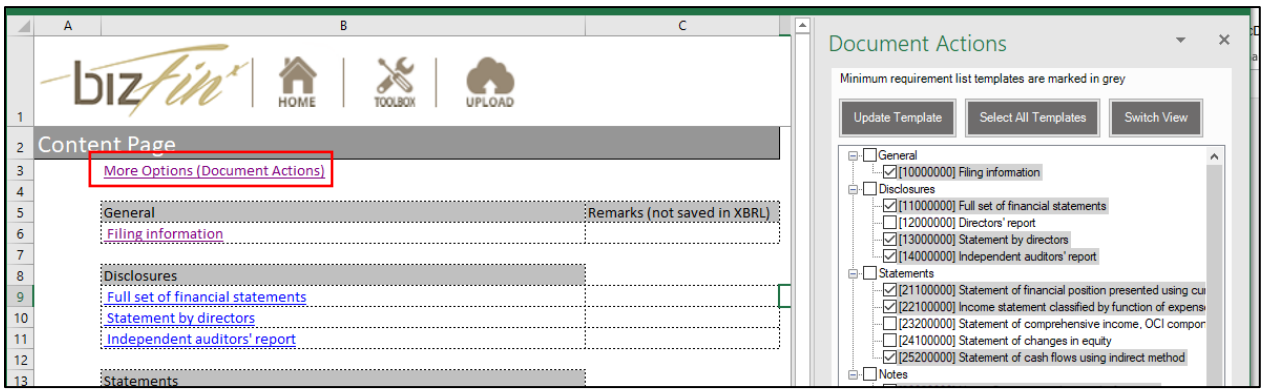


Figure 46

2. Check/uncheck the Checkboxes provided beside the templates to add/delete templates as shown in Figure 47.

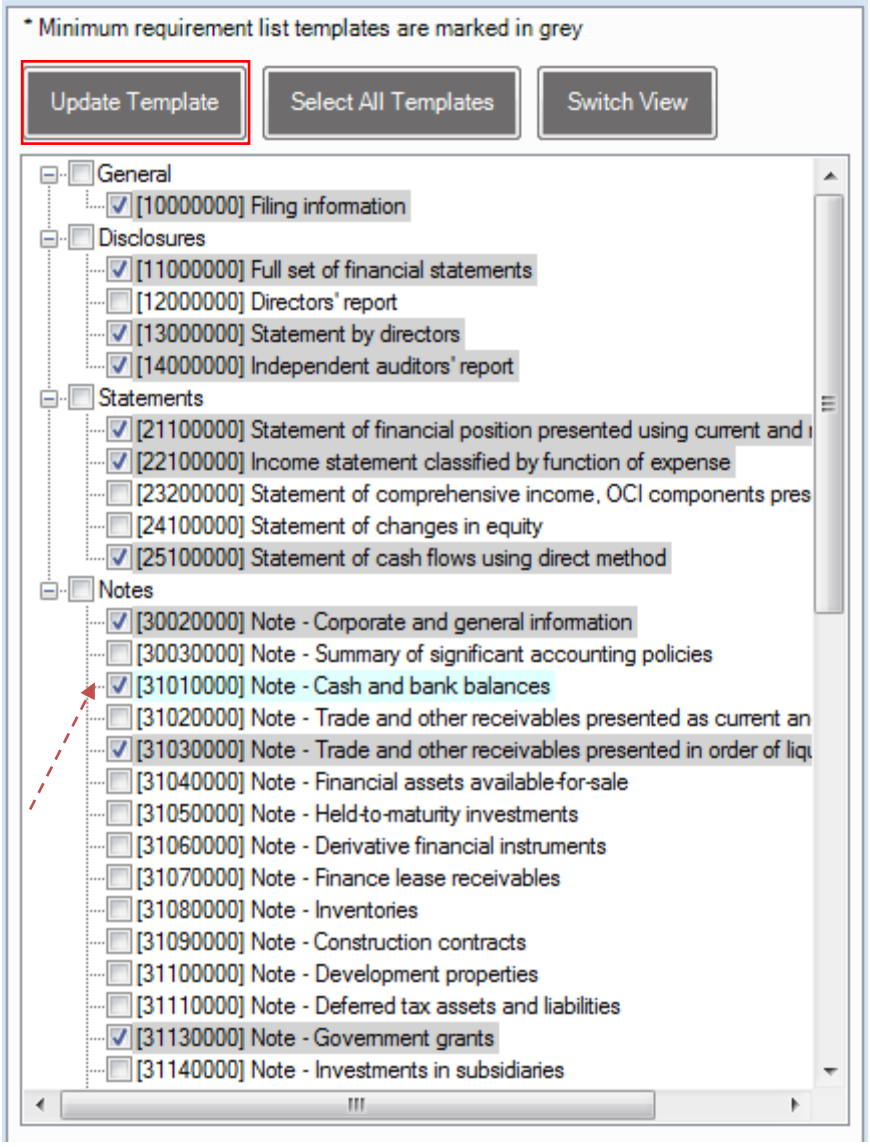


Figure 47

3. Click on **Update Template.** The templates will be updated based on the selection done for the templates.

You will be prompted to confirm, if any template will get deleted:

1. Whenever you delete a template, a confirmation message will pop up as shown in Figure 48.

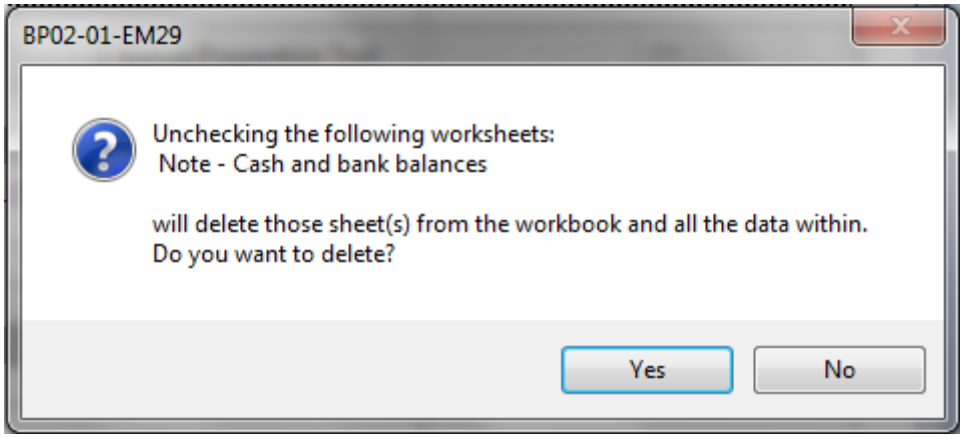


Figure 48

2. Click on **Yes** to confirm the action. The templates will be deleted along with the links on the Content Page. Otherwise, you can click **No** to abort the action.

4.2.2. Select/deselect all templates

1. Click on **Select All** as shown in Figure 49. All the templates will be selected.

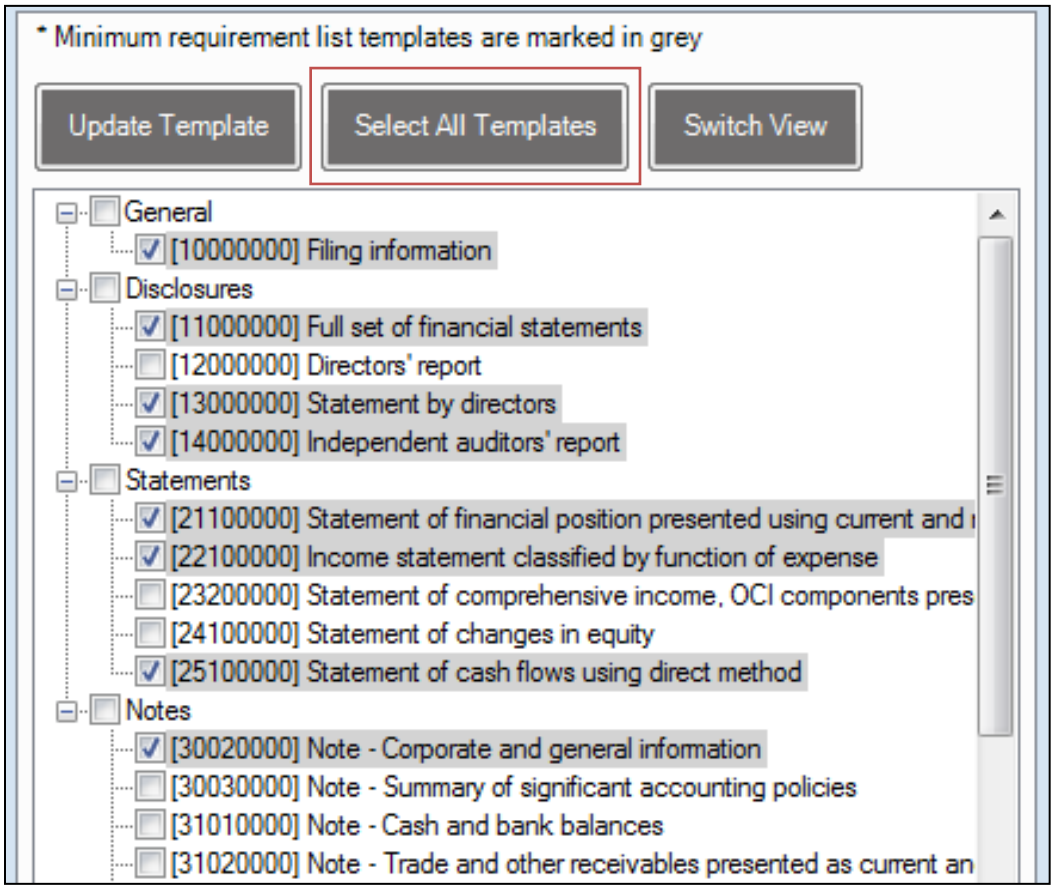


Figure 49

2. Click on **Deselect All** as shown in Figure 50. All the templates that are not part of the minimum requirement list will be deselected.

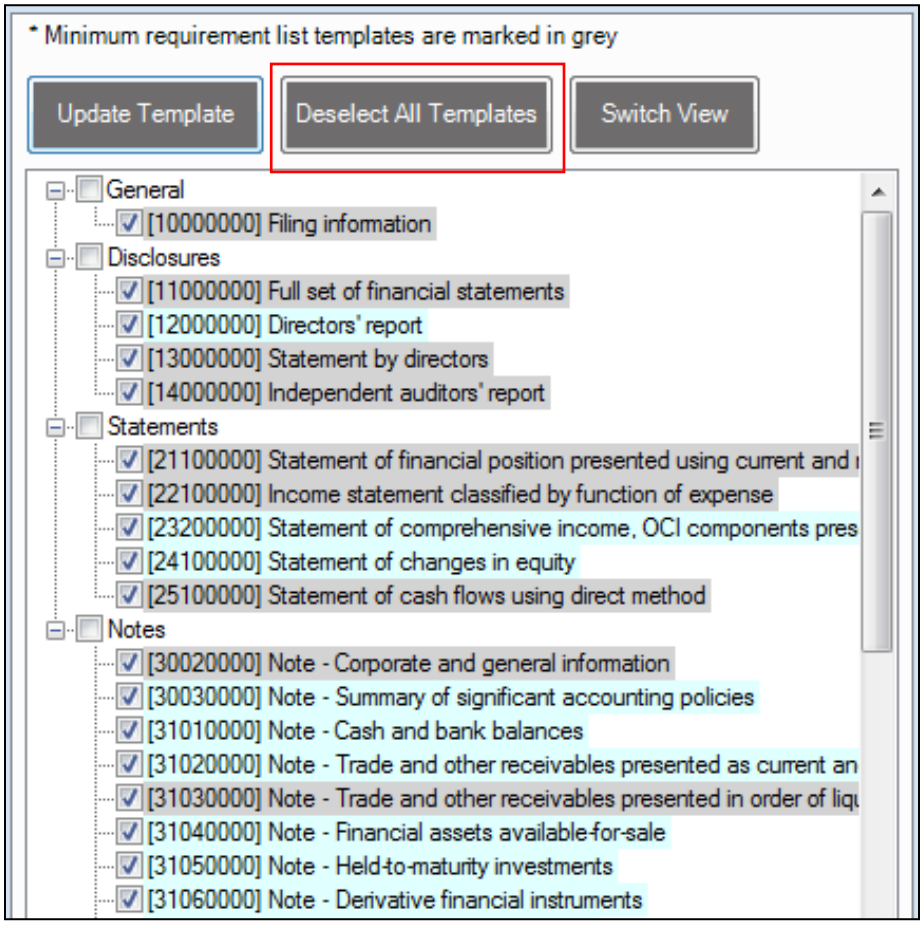


Figure 50

In the View templates panel, the templates loaded by default of minimum requirement list will be marked in grey and cannot be removed.

4.2.3. Switch View

Multiple templates can be switched from full view to minimum view, and from minimum view to full view using this function.

1. Click Switch View as shown in Figure 50. A screen is displayed as shown in Figure **51**.

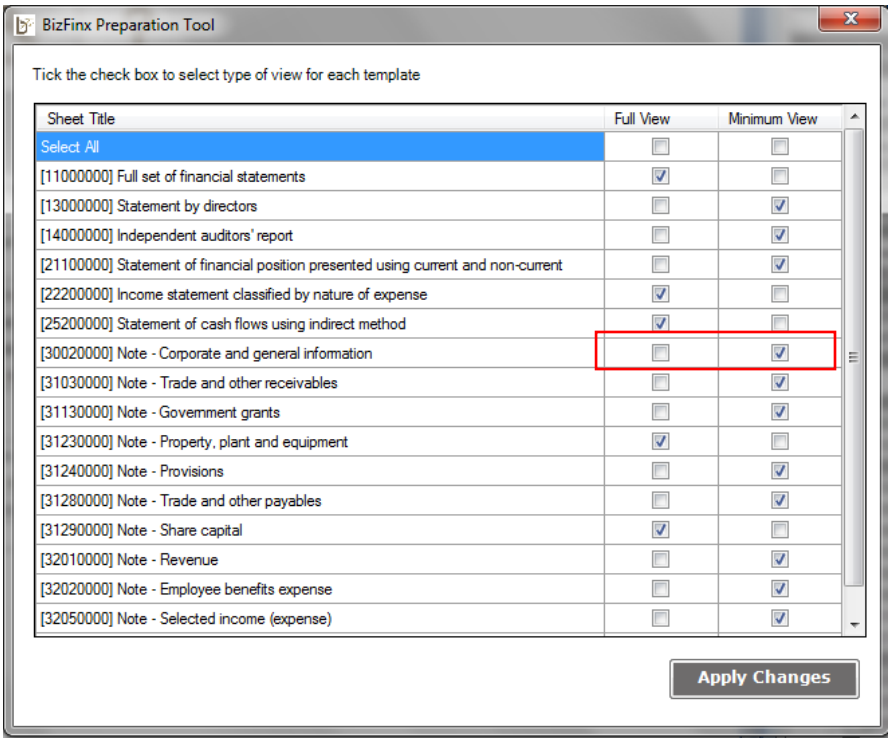


Figure 51

2. Tick check box to select either full view or minimum view for each of the templates loaded in the tool.

3. Click **Apply changes**. Templates will be updated based on selection done in Figure **51**.

4.3. Add/delete company columns

For some of the templates (e.g. Income statement), only Group columns are present in the templates for consolidated accounts. In order to report for company level, users can manually add company columns in the templates. This section covers how this can be done.

4.3.1. Add company columns

Select any cell in the layouts as indicated below in Figure 52, using Income Statement by function of expense as an example.

Income statement classified by function of expense

Minimum requirement list - Switch to Full taxonomy list

	Company Label	Note	Group 2012 SGD	Group 2011 SGD
Profit (loss)				
* Revenue				
Cost of sales				
Gross profit			0	0
Other income				

Figure 52

1. Click **Add Company** on Tool Box as shown in Figure 53.

Figure 53

2. Company column will be added along with the Group in the selected layout in the template as shown in Figure 54.

Income statement, by function of expense

	Company Label	Note	Group 2012 SGD	Group 2011 SGD	Company 2012 SGD	Company 2011 SGD
Profit (loss)						
* Revenue						
Cost of sales						
Gross profit			0	0	0	0
Other income						

Figure 54

4.3.2. Delete company columns

1. Select any place within the table layout.
2. Click **Delete Company** on Tool Box as shown in Figure 55.

Figure 55

3. A message will pop up to confirm the action.
4. Click on **Yes**. Company domain will be deleted from the selected layout in the template.

4.4. Add/delete columns with custom dates

You can use this function to add or delete additional reporting columns, for example, for the third year of Statement of Financial Position for group level.

4.4.1. Add columns with custom date

1. Select a cell within date place holder or table layout as shown in Figure **56**.

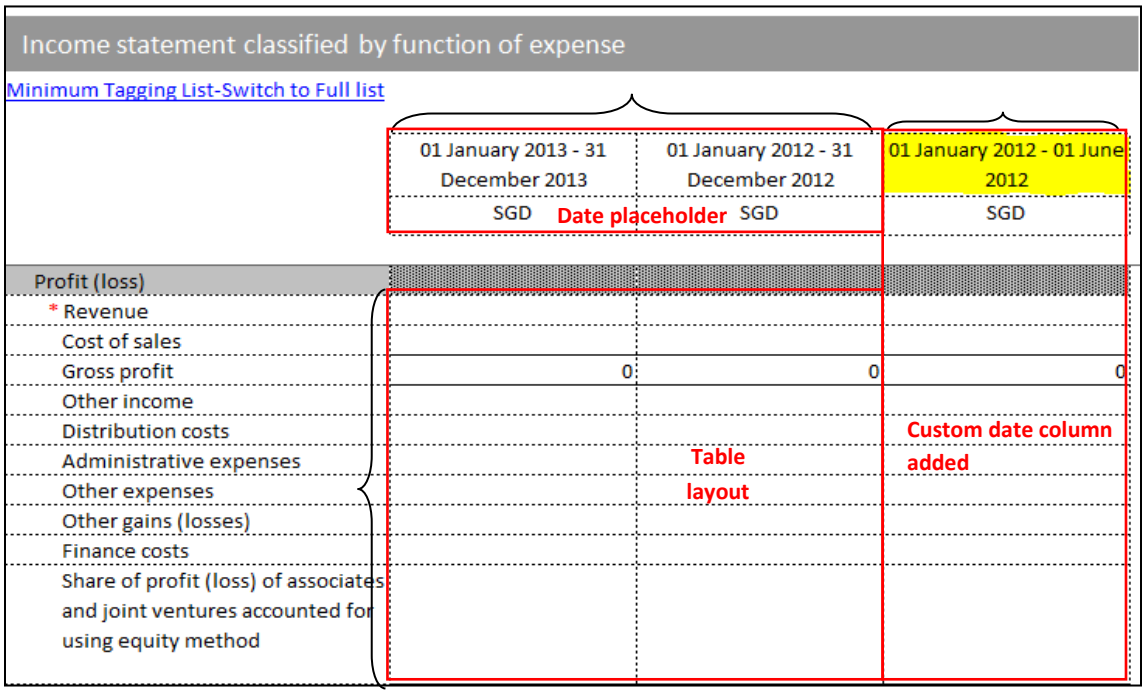


Figure 56

2. Click **Add Custom date** on the Tool Box as shown in Figure **57**.

Figure 57

3. A window will appear as shown in Figure **58**.

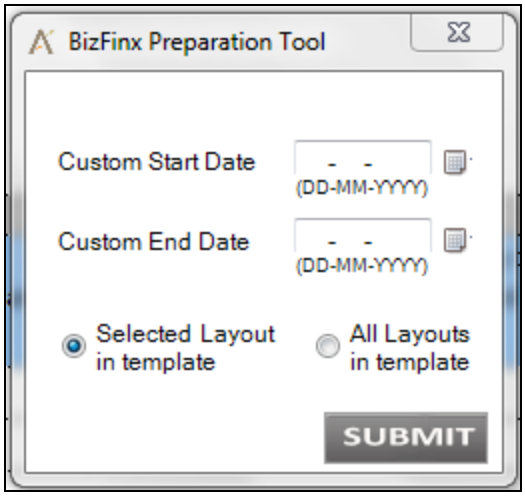


Figure 58

4. Enter Custom Start date and Custom End date. Select whether to show in **Selected layout** or **All Layouts** in templates.

    a. **Selected Layout:** Select to add custom date column in only the table selected in the current template.

    b. **All Layouts:** Select to add custom date column to all the tables present in the current template.

5. Click on **Submit.** Window will close and column with selected date will appear on the template as highlighted in Figure **56** above.

4.4.2. Edit custom dates

If the financial year in the custom dates is not equal to one year, then the dates in the placeholders appearing on the templates will show the full dates instead of only the year.

1. Select any cell in the custom date columns where custom dates have been added.

2. Click **Edit Custom date** on the Tool Box as shown in Figure 59.

Figure 59

3. A window will appear as shown in Figure 60. Enter dates to be edited and click **Submit**.

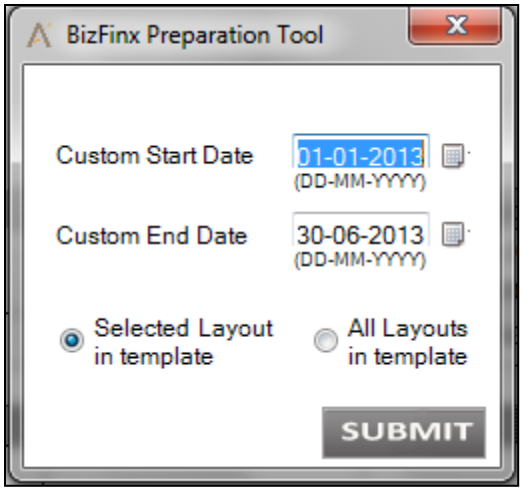


Figure 60

4.4.3. Delete columns

Only columns with custom dates can be deleted. The current and prior year columns cannot be deleted using this function.

1. Select relevant dates from the date placeholder in the templates.
2. Click **Delete Custom Date** icon on the Tool Box as shown in Figure 61.

Figure 61

3. A window will appear to confirm deletion as shown in Figure 62.

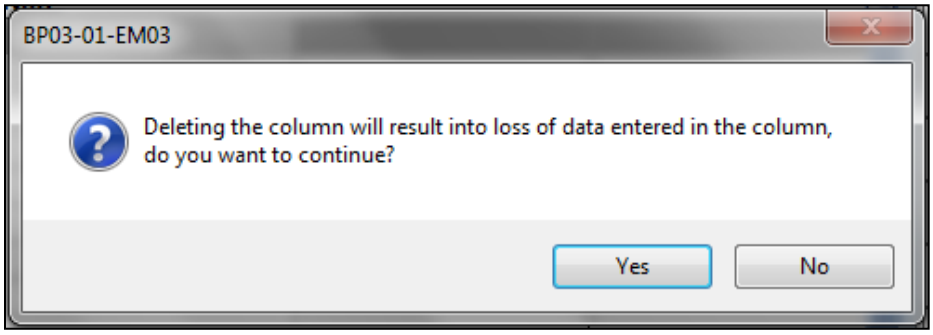


Figure 62

4. Click **Yes.** Window will close and column with selected date will be deleted from the layout in the template.

4.5. Customise table columns in the disclosure notes

Preparers will be able to add / edit / delete reporting columns using the links available on the preparation tool template. These links will appear for all the tables where reporting in columns for different types of classes are available.

4.5.1. Explicit dimensional tables

Tables for which classes are predefined in the taxonomy are known as explicit dimensions. An example will be the disclosure note for Property plant and equipment as shown in Figure 63.

4.5.1.1 Add/edit/delete explicit dimensions

1. Click **Edit** link on the templates where dimensions have been applied.

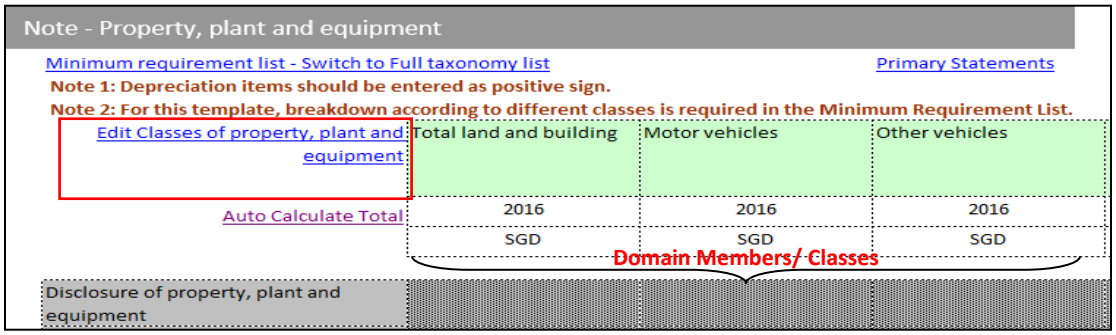


Figure 63

2. Window will open to display all the classes for property plant and equipment as shown in Figure **64**.

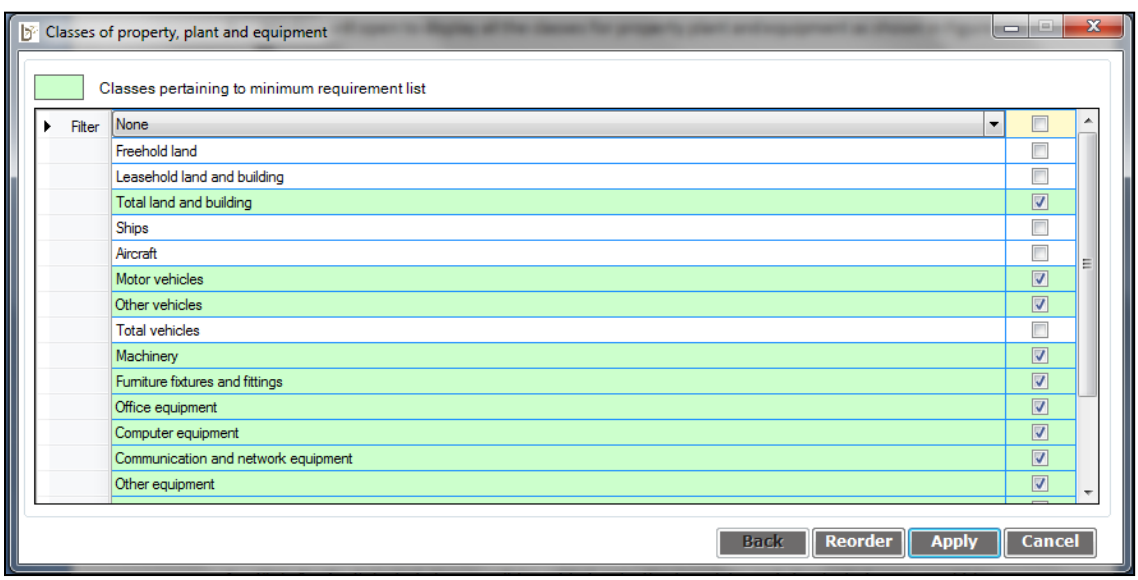


Figure 64

3. Select/Deselect check box for classes that need to be added/deleted.
4. Click **Apply**. Selected classes will be added onto the template and deselected ones would be deleted from the template.

*To reorder the domain members, click on **Reorder** after selecting check box for addition. Reorder using Up and Down buttons and then click **Apply**. Reordering will help you to structure your templates as per your source document, which will help fill the templates using the feature of Auto Tag and drag-and-drop.*

4.5.1.2 Reorder the classes

1. View of the template prior to reordering is shown in Figure 65.

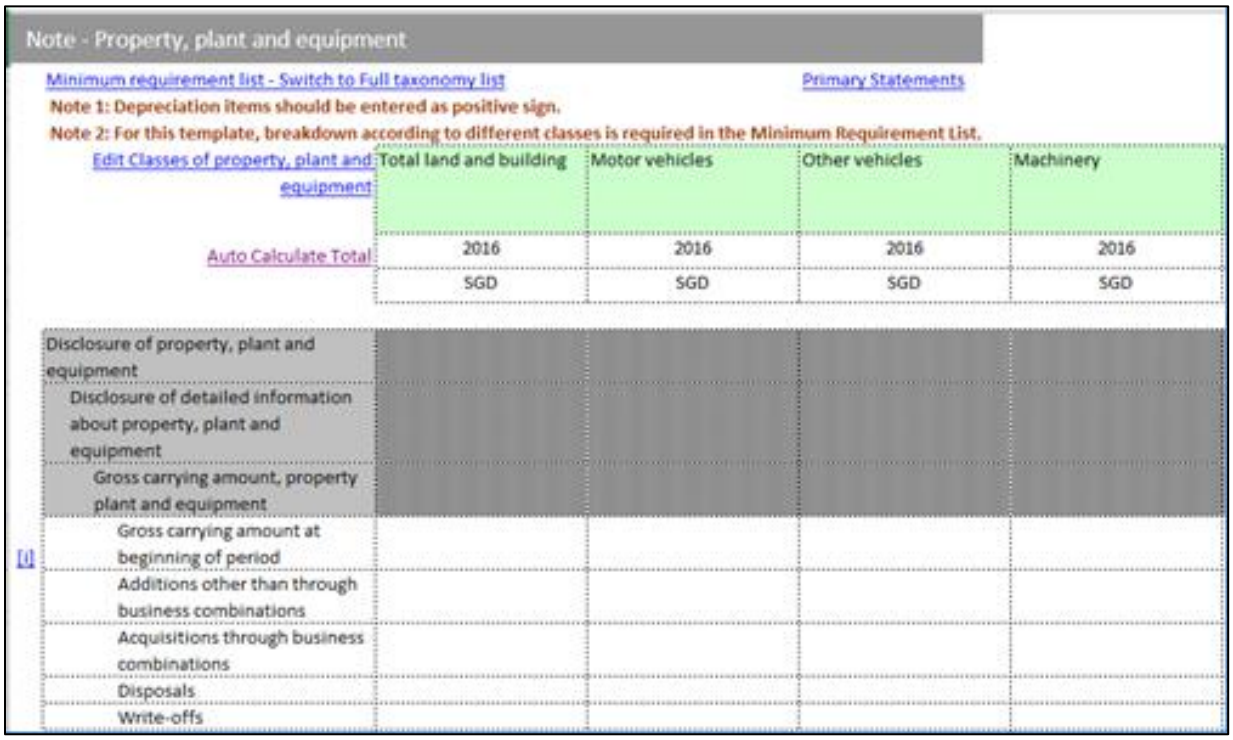


Figure 65

2. Click on Edit classes of property plant and machinery. A window will appear with all the classes for the columns as shown in Figure 66.

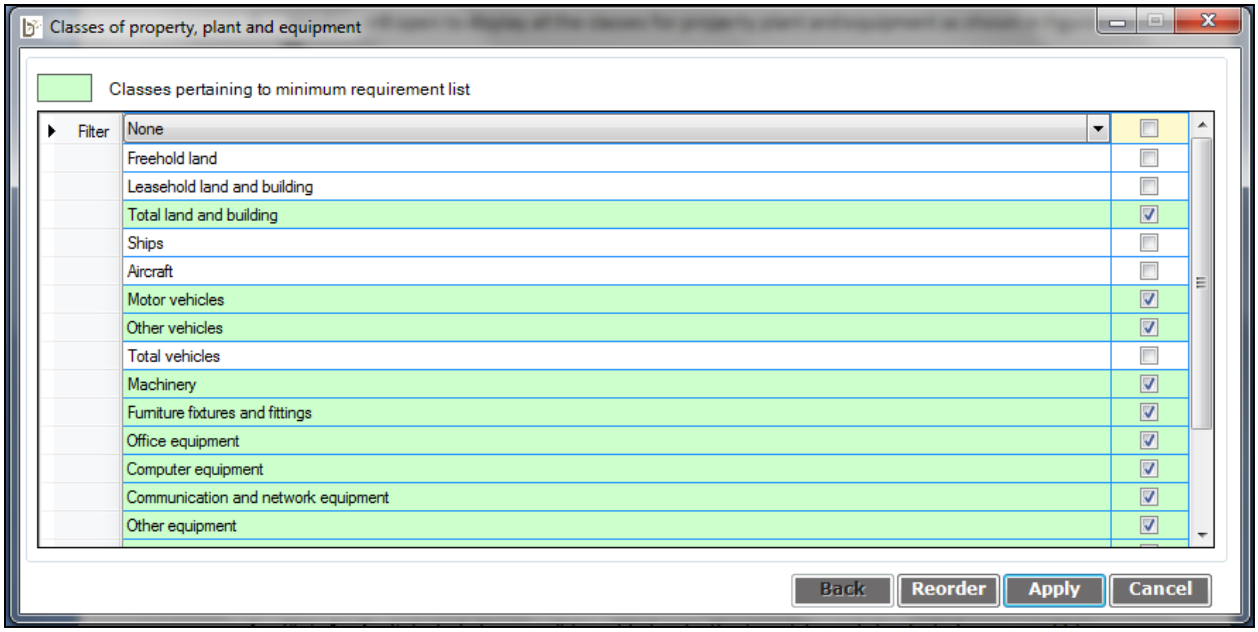


Figure 66

3. Select the classes to view in the template and click **reorder** to view the selected classes for the columns. A window will display the icons to move up and down the classes as shown in Figure 67.

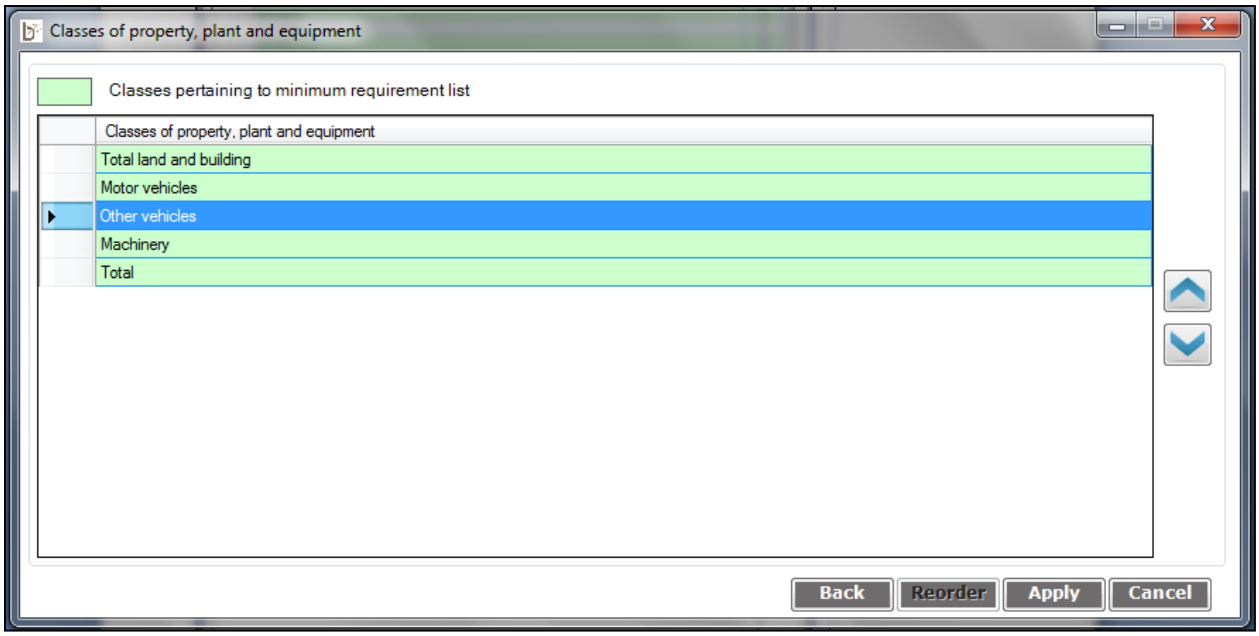


Figure 67

4. Reorder the classes using the up and the down icons as shown in Figure 68.

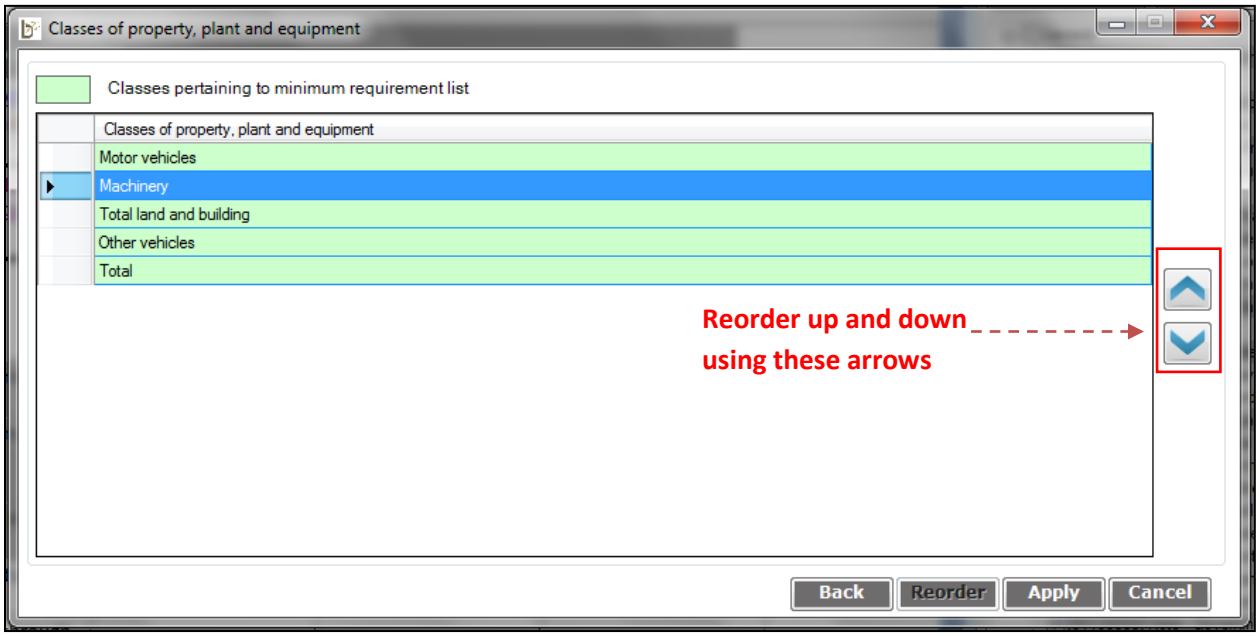


Figure 68

5. Click **Apply** to reorder the columns present in the templates. View after reordering is as shown in Figure 69.

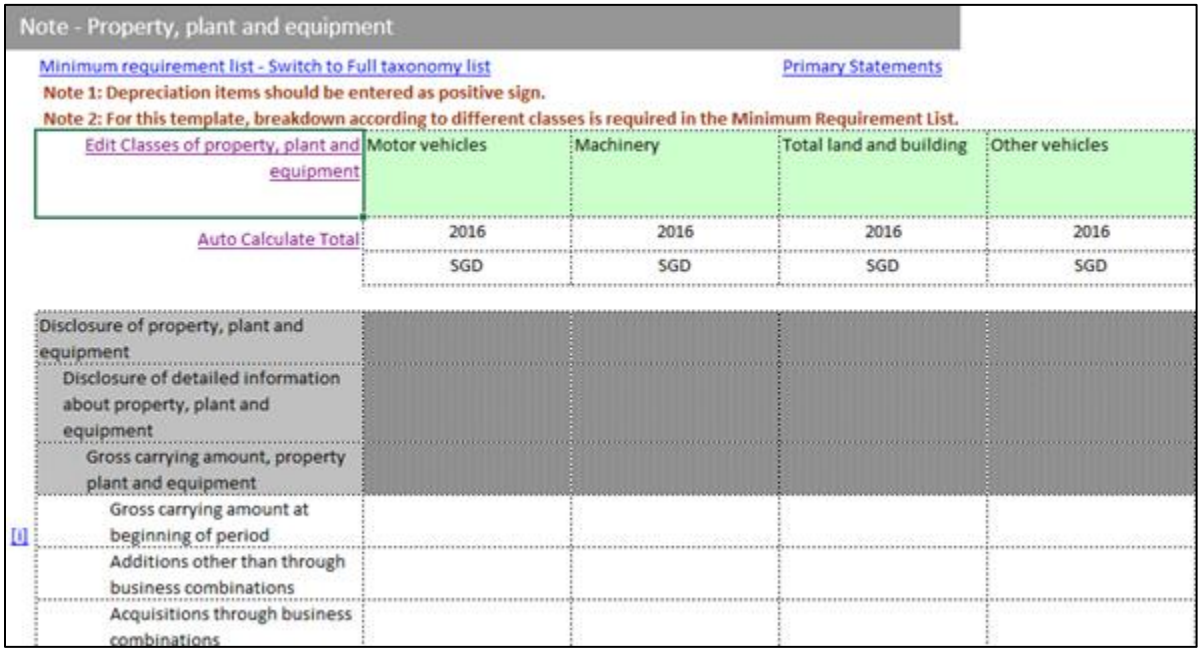


Figure 69

4.5.2. Typed dimensional tables

In typed dimensions, users will need to key in the classes that are applicable for the reporting company as per the source document. We use Note - Investment in Subsidiaries as an example in Figure 70.

4.5.2.1 Add/delete typed classes:

1. Click on **"Edit"** link on the template where typed dimensions are applied.

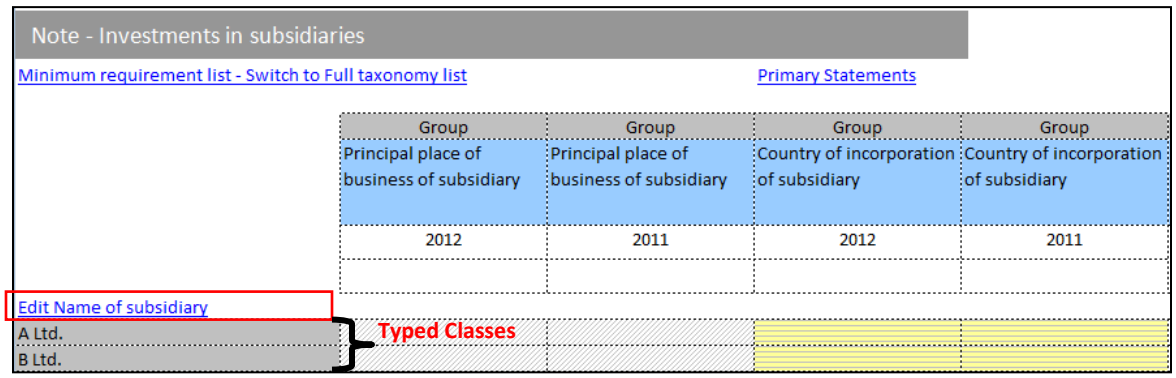


Figure 70

2. Window will open as shown in Figure 71.

Figure 71

3. Click **Add** to add rows and enter appropriate reporting elements.
4. Reorder the rows where you have entered the classes using the Up and Down arrows.
5. Click **Save** to apply changes to the templates**.**

4.5.2.2 Reorder typed classes

*To delete the rows, select the row you want to delete, click **Delete**, and click on **Save**.*

1. After you add typed classes, a screen will show as in Figure 72.

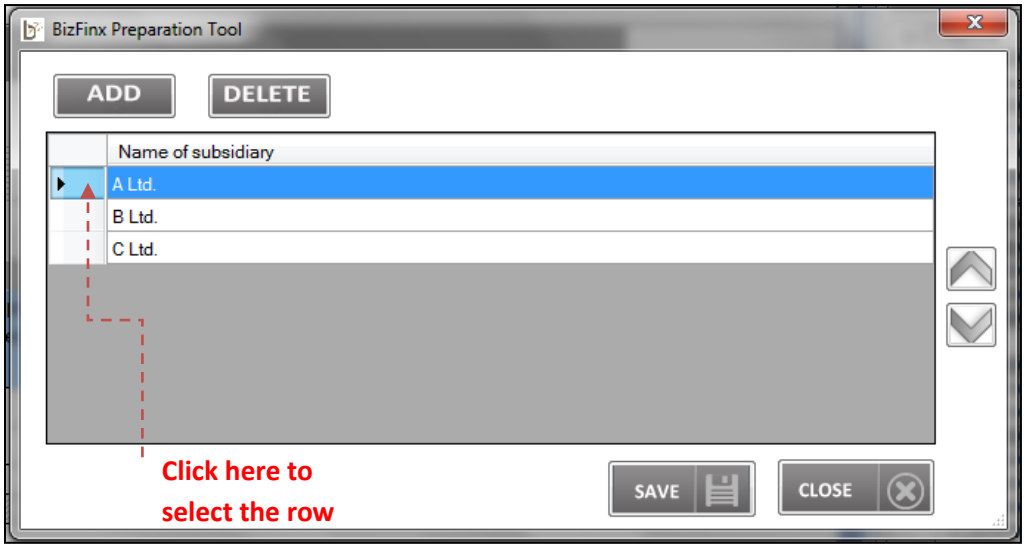


Figure 72

2. Select a row as shown in Figure 72 above.

3. Click on the arrows to reorder. Move down the row highlighted as shown in Figure 73.

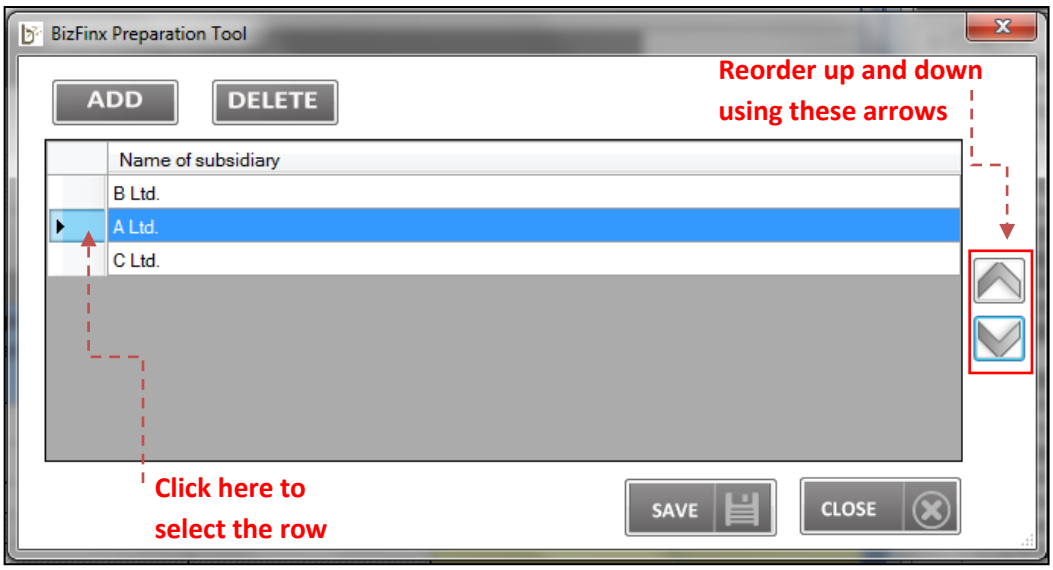


Figure 73

5. Get Templates Filled

There are two ways in which you can start the tagging process in the preparation tool, depending on whether you already have a set of AGM financial statements (AGM FS) in Word/Excel format.

1. **With AGM FS in Word/Excel format:**

    - Import source document
    - Copy and paste full set of financial statements
    - Auto Tag
    - Drag and drop
    - Import prior year figures (if necessary)

2. **Without AGM FS in Word/Excel format:**

    - Key in data

5.1. Import source document

To populate data into the templates in the BizFin^{x} preparation tool, companies can use their AGM financial statements as a source document and begin the preparation process. The source document can be used to extract numeric as well as text block data.

1. Select a particular template to tag values.
2. Click **Source** in the bottom of Tool Box as shown in Figure 74.

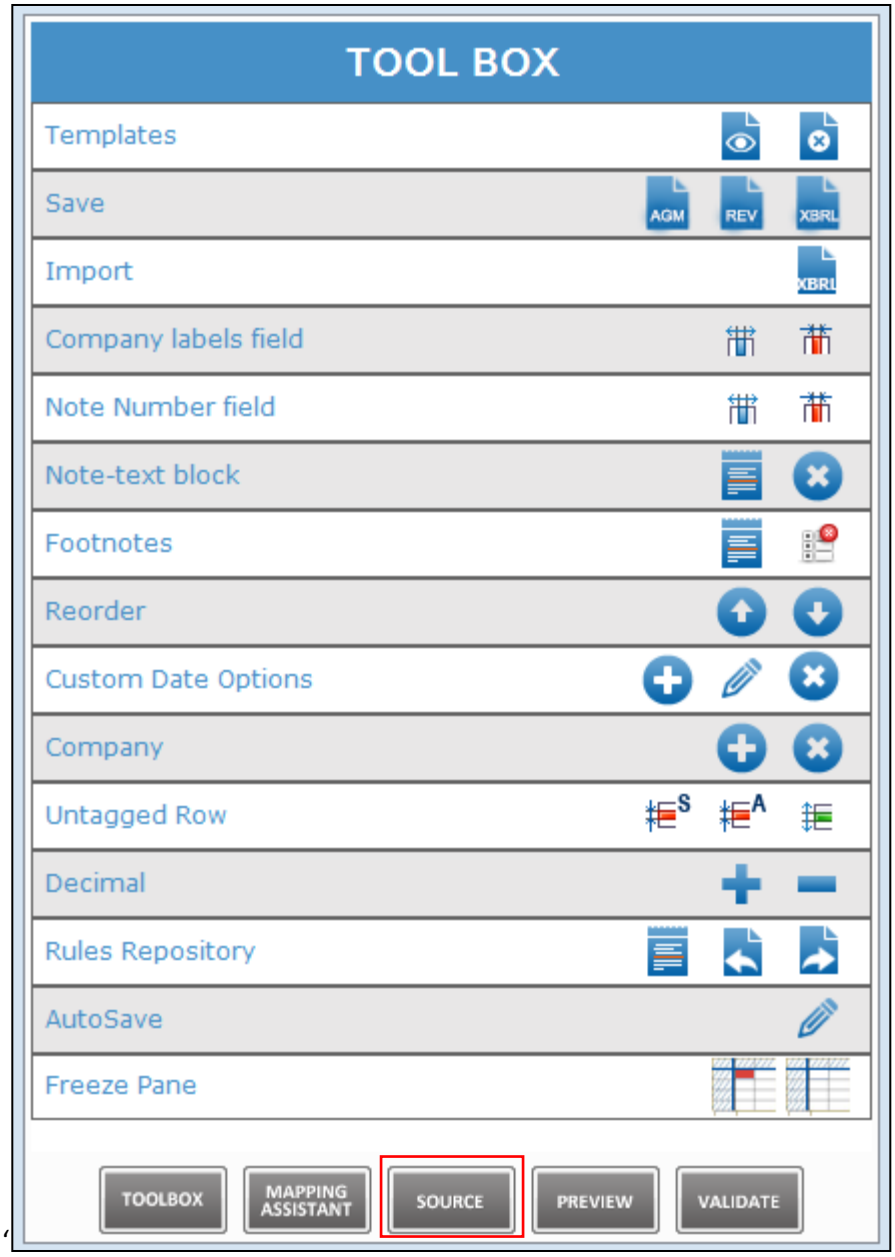


Figure 74

3. A window opens for users to choose a file. The supported file formats are MS Word and MS Excel formats with extensions of .doc, .docx, .xls, and .xlsx.

4. Select relevant file. The selected file is opened in a Source document as shown in Figure 75.

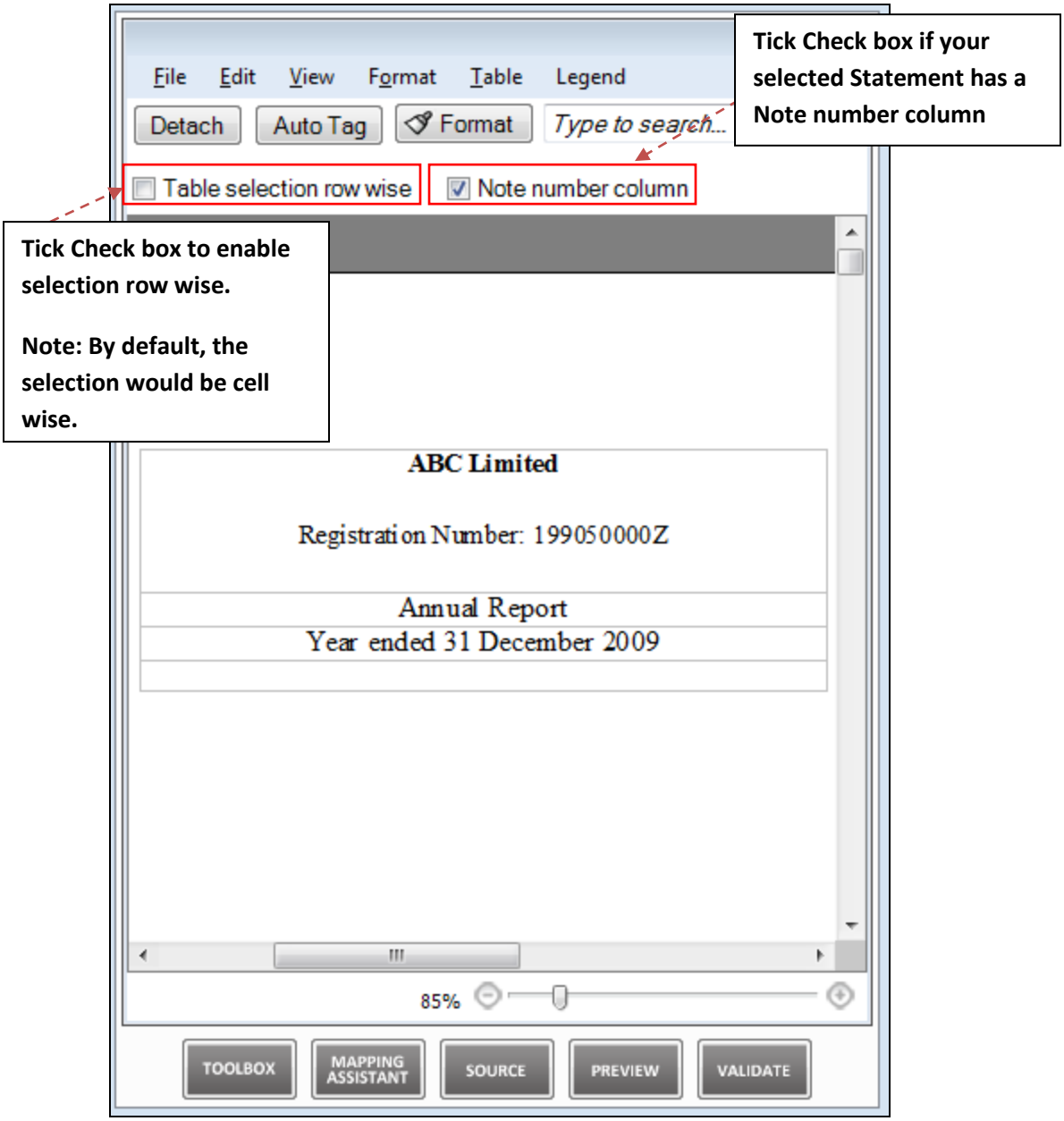

File
Edit
View
Format
Table
Legend
Detach
Auto Tag
Format
Type to search...
Table selection row wise
Note number column
Tick Check box if your selected Statement has a Note number column
Tick Check box to enable selection row wise.
Note: By default, the selection would be cell wise.
ABC Limited
Registration Number: 199050000Z
Annual Report
Year ended 31 December 2009
85%
TOOLBOX
MAPPING ASSISTANT
SOURCE
PREVIEW
VALIDATE

Figure 75

5.2. Copy and paste full set of financial statements

Users are required to fill in the text block present in the full set of financial statements. The text block should contain the entire copy of the AGM financial statement of the company.

1. Go to “Full set of financial statements” and double click on the text block field in Figure 76.

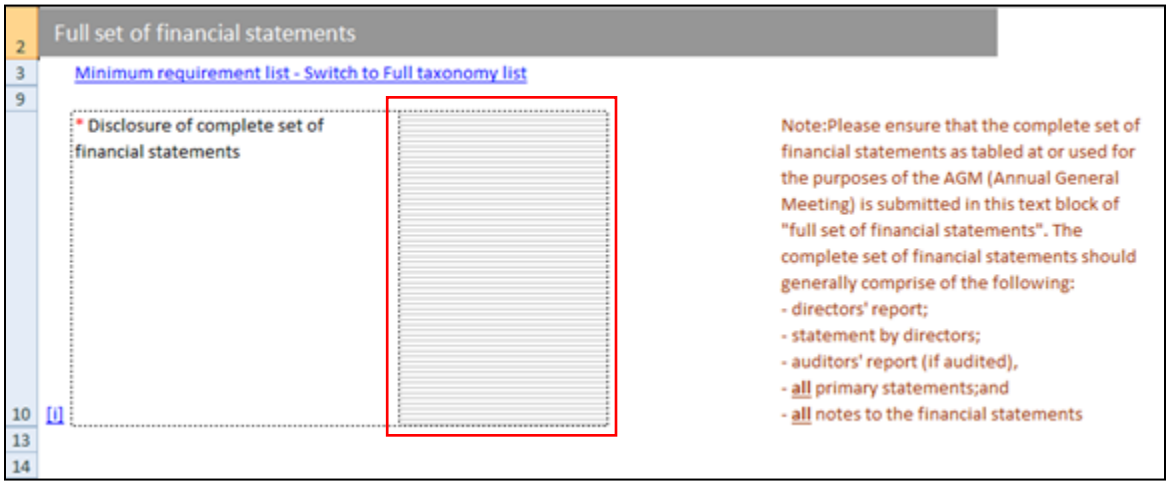


Figure 76

2. A text editor will open as shown in Figure 77

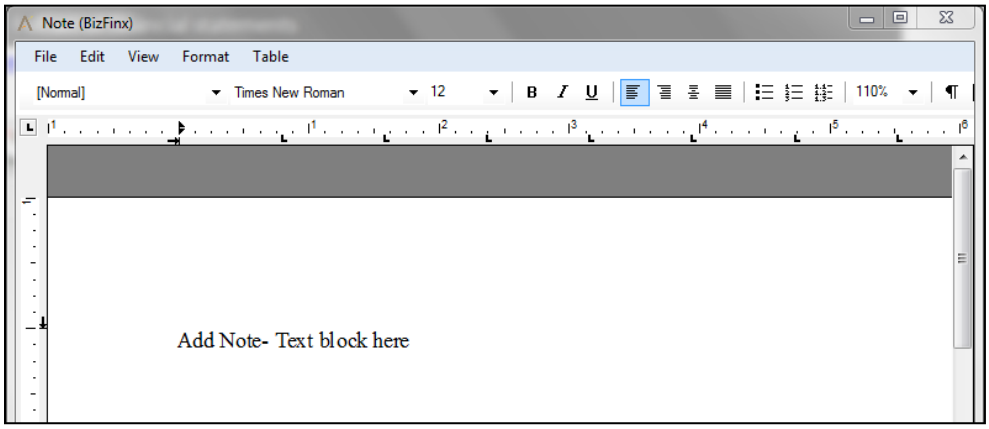


Figure 77

- *The menu ribbon in the text editor can be used to format the text inside.*
- *Preparers should ignore the cover page and then paste the entire AGM financial statements as the human readable copy generated from the tool and on the portal will have a cover page by default.*

3. Type, or copy and paste text block in to the text editor.

4. Save text in the text editor. Text block is added.

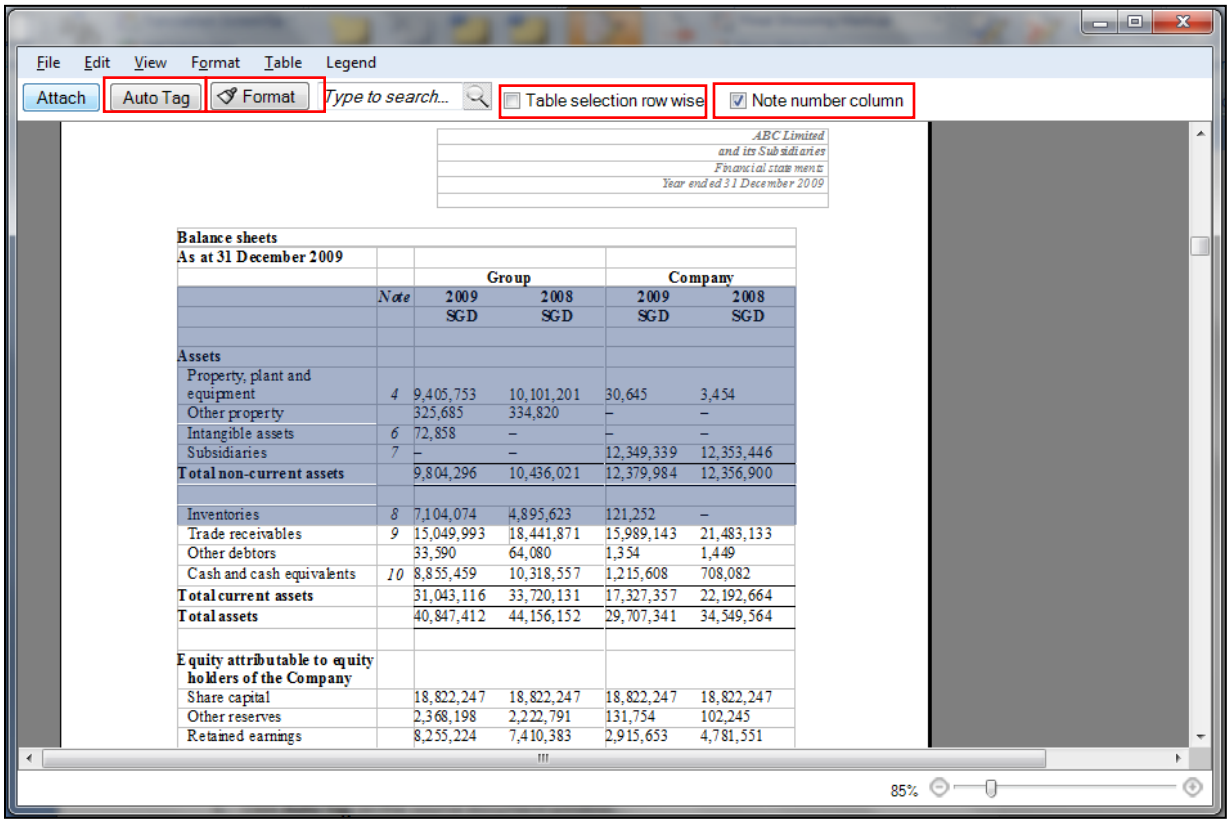
5.3. Auto Tag

The Auto Tag function helps to populate data from a source document onto the templates using a set of accounting term synonyms within Appendix A of the Preparers' Guide. The source documents can be the AGM financial statements and other documents where data can be populated automatically. For example, the amount of fixed assets indicated within your financial statements may be populated to the element Property, plant and equipment within the template because fixed assets are defined as a synonym for Property, plant and equipment within ACRA's list of synonyms.

On the source document, all the line items that remain untagged (where no Auto Tag is found) will be highlighted cell wise for you to manually enter in the templates or drag-and-drop. The tool will highlight the tagged data in pale green and untagged data in orange on the source document.

5.3.1. Basic Auto Tag

1. Import the source document.
2. Select the table rows on the source document as shown in Figure **78**.



Balance sheets					
As at 31 December 2009					
		Group		Company	
	Note	2009	2008	2009	2008
		SGD	SGD	SGD	SGD
Assets					
Property, plant and equipment	4	9,405,753	10,101,201	30,645	3,454
Other property		325,685	334,820	–	–
Intangible assets	6	72,858	–	–	–
Subsidiaries	7	–	–	12,349,339	12,353,446
Total non-current assets		9,804,296	10,436,021	12,379,984	12,356,900
Inventories	8	7,104,074	4,895,623	121,252	–
Trade receivables	9	15,049,993	18,441,871	15,989,143	21,483,133
Other debtors		33,590	64,080	1,354	1,449
Cash and cash equivalents	10	8,855,459	10,318,557	1,215,608	708,082
Total current assets		31,043,116	33,720,131	17,327,357	22,192,664
Total assets		40,847,412	44,156,152	29,707,341	34,549,564
Equity attributable to equity holders of the Company					
Share capital		18,822,247	18,822,247	18,822,247	18,822,247
Other reserves		2,368,198	2,222,791	131,754	102,245
Retained earnings		8,255,224	7,410,383	2,915,653	4,781,551

Figure 78

3. Click **Auto Tag** on the source document window.

4. The selected template will be filled with the values for which matching labels have been found. All the untagged elements on the source document will be highlighted as shown in Figure 79.

- ***Table selection row wise:*** *To enable selection of the table row wise, check the box provided in the source document. For auto tagging, users are advised to check the box. Refer to Figure 78.*
- ***Note number column:*** *Check the text box provided if the table selected in the source document has a note number column Please ensure that this box is checked properly to ensure proper data population into the templates. Refer to Figure 78.*
- ***Detach/Attach:*** *Click detach the source document from the right pane and open in full view. While in detached mode, click* ***Attach*** *to attach the source document window to the right pane. Refer to Figure 78.*
- *For basic Auto Tag, when the data element in the source document may potentially be mapped to two or more data elements on the templates, the preparation tool will not perform auto-tagging for the element. For example, if you have Trade and other receivables within your financial statements which can potentially be mapped to the elements "Trade and other receivables, current" and "Trade and other receivables, and non-current", this function will not be performed to avoid incorrect population. In this case, you can use selective Auto Tag. Refer to Section 5.3.2 for more information.*

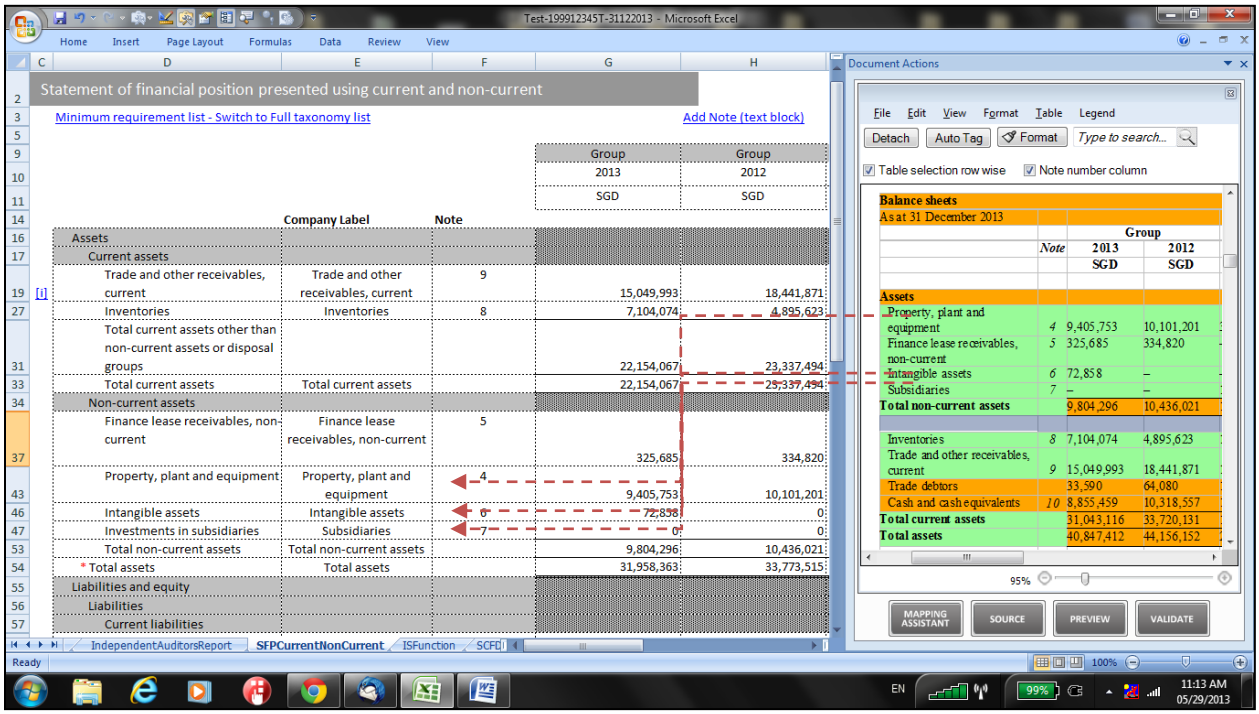


Figure 79

The zoomed in portions of the above screenshot are shown below:

Assets			
Property, plant and equipment	4	9,405,753	10,101,201
Finance lease receivables, non-current	5	325,685	334,820
Intangible assets	6	72,858	–
Subsidiaries	7	–	–
Total non-current assets		9,804,296	10,436,021
Inventories	8	7,104,074	4,895,623
Trade and other receivables, current	9	15,049,993	18,441,871
Trade debtors		33,590	64,080
Cash and cash equivalents	10	8,855,459	10,318,557
Total current assets		31,043,116	33,720,131
Total assets		40,847,412	44,156,152

The totals and sub-totals are not auto tagged as they are calculated in the template

Figure 80

Assets				
Current assets				
Trade and other receivables, current	Trade and other receivables, current	9	15,049,993	18,441,871
Inventories	Inventories	8	7,104,074	4,895,623
Total current assets other than non-current assets or disposal groups			22,154,067	23,337,494
Total current assets	Total current assets		22,154,067	23,337,494
Non-current assets				
Finance lease receivables, non-current				334,820
Property, plant and equipment				10,101,201
Intangible assets	Intangible assets	6	72,858	0
Investments in subsidiaries	Subsidiaries	7	0	0
Total non-current assets	Total non-current assets		9,804,296	10,436,021
* Total assets	Total assets		31,958,363	33,773,515

The totals and sub-totals are auto calculated in the template. However, the company labels for totals and sub-totals are populated on the template.

Figure 81

- *On the source document, line items that are auto tagged are highlighted in light green; line items that are not auto tagged are highlighted in orange; line items that are not processed by auto tag function will not be highlighted.*

5.3.2. Selective Auto Tag

The steps to perform Selective Auto Tag are very similar with the Basic Auto Tag. The difference is that you can select particular sections of the source document and the tool template, and Auto Tag will only be performed on these selected sections. For example, you may want to use the Auto tag function to help populate data from your “Current Assets” section of your financial statements to the “Current assets” of the template. Selective Auto Tag is expected to increase the accuracy of auto tagging.

1. Click **Source** below the Tool Box as shown in Figure 82. A window opens for the user to choose file.

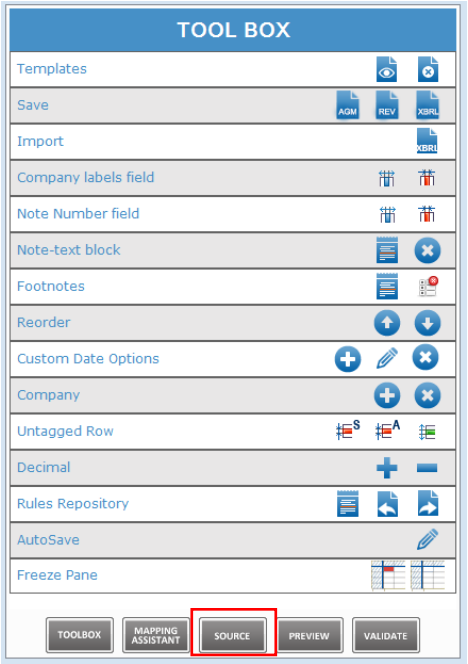


Figure 82

2. Select relevant file to browse. The selected file is opened in a Source document window alongside the template as shown in Figure 83.

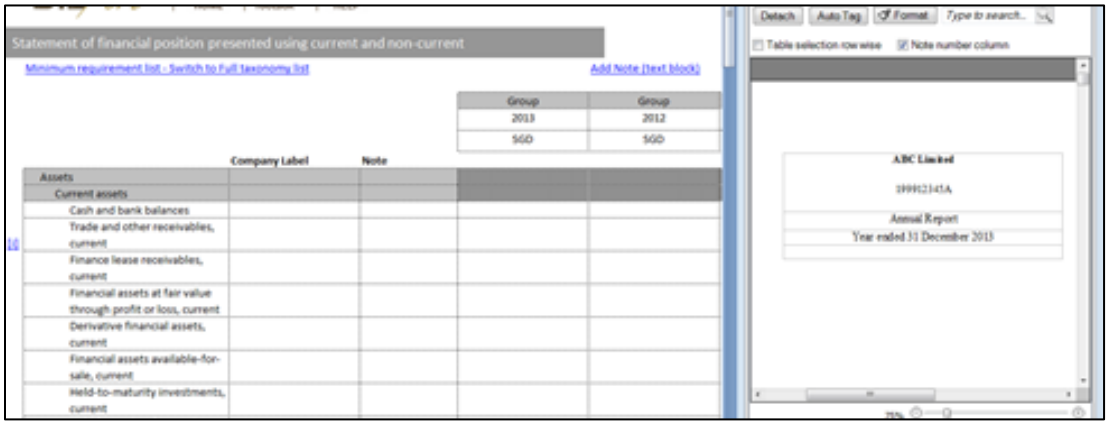


Figure 83

3. Select taxonomy labels in the template as shown in Figure 84.

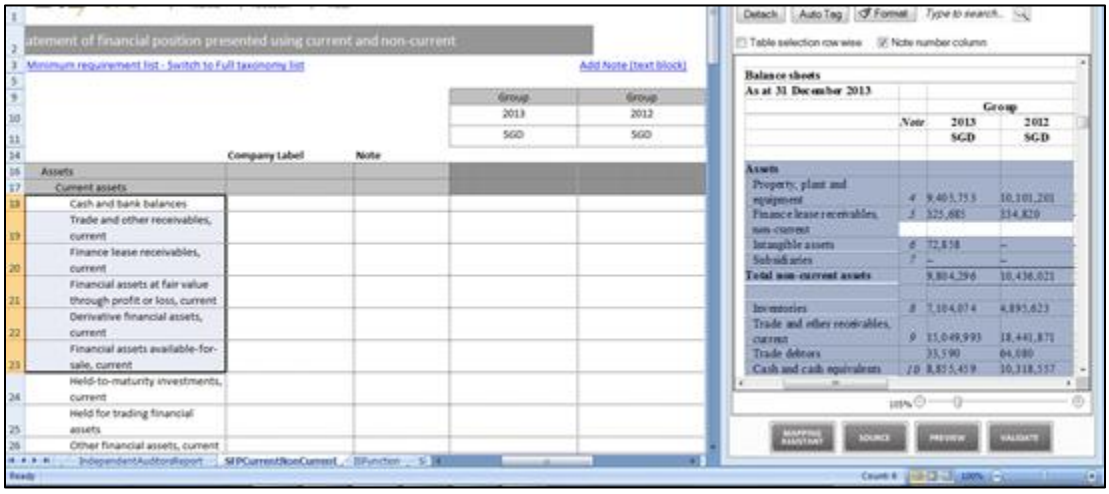


Figure 84

4. Select an entire table or a section of the table on the source document for tagging as shown in Figure 84.

5. Click **Auto Tag** on the source document window. Only the selected sections of the source document and tool template will be processed for Auto Tagging.

Prepare the source document for Auto Tag and drag-and-drop

- The Auto Tag and drag-and-drop (by row) functions require the use of properly formatted tabular data (i.e. using Excel / Word table). Things to avoid include having blank columns within tables, displaying the Company level columns before the Group level columns, displaying the prior year columns before the current year columns.
- The number of columns within the Source document should be consistent with the template which you are performing the Auto Tag / drag-and-drop (by row).
- Blank rows and merged cells (i.e. data spanning across multiple columns or rows) may cause issues. There may be changes required to the formatting of tables inside the source document, to optimise the results from Auto Tag and drag-and-drop (by row) functions.
- The preparation tool is unable to recognise “tables” created using “tabs” in Word format. Preparers may consider pasting these “tables” into an excel worksheet. This MS Excel worksheet will then function as the source document for Auto Tag / drag-and-drop (by row).
- Any embedded object within the imported source document will be treated as an image by the preparation tool. Hence, Auto Tag / drag-and-drop will not be possible. As an alternative, you may paste the embedded table into an Excel worksheet. This Excel worksheet will then function as a Source document for Auto Tag / drag-and-drop.
- You can directly use the menu functions in the Source document window to make edits to the source document and save. Functions include the ability to insert page breaks, page orientation, view horizontal/vertical rulers and insert/delete table rows and columns.

5.3.3. Overwrite values for Auto Tag

When you perform Auto Tag on templates which already contain some financial data, the preparation tool may find that data in some cells will be overwritten by the Auto Tag process. A message will be displayed for you to confirm whether to overwrite the existing data, as shown in Figure 85.

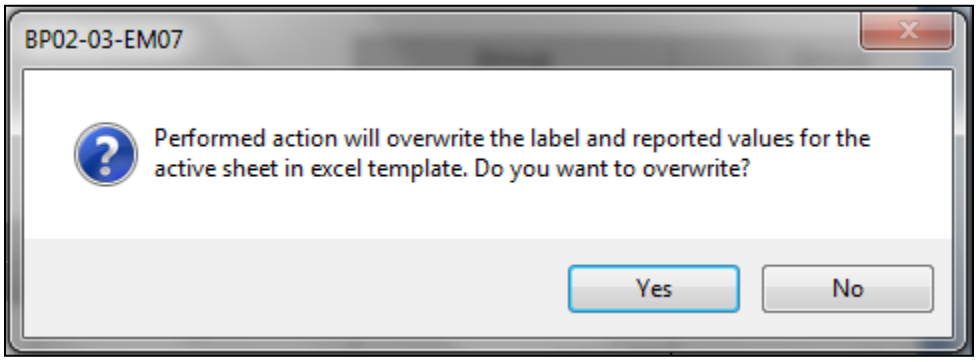


Figure 85

1. If you want to overwrite the existing data in the template, Click **Yes**. Auto tagged values will replace existing data in the template.

2. If you do not want to overwrite the existing data, Click **No.**

5.3.4. Auto Tag for notes

Auto Tag or drag-and-drop function can also be performed for disclosure notes, if the arrangement of columns within the template is the same as the AGM financial statements.

For example, if there are three asset classes within the table for Property, plant and equipment in the order of “Total Land and Building”, “Other Vehicles” and “Office Equipment”, you will need to do the necessary reordering of columns within the templates using “Edit classes of Property, plant and equipment” function (refer to *section 4.5*), so that the columns on the template will be in the same order as the AGM financial statements. This is illustrated in Figure 86.

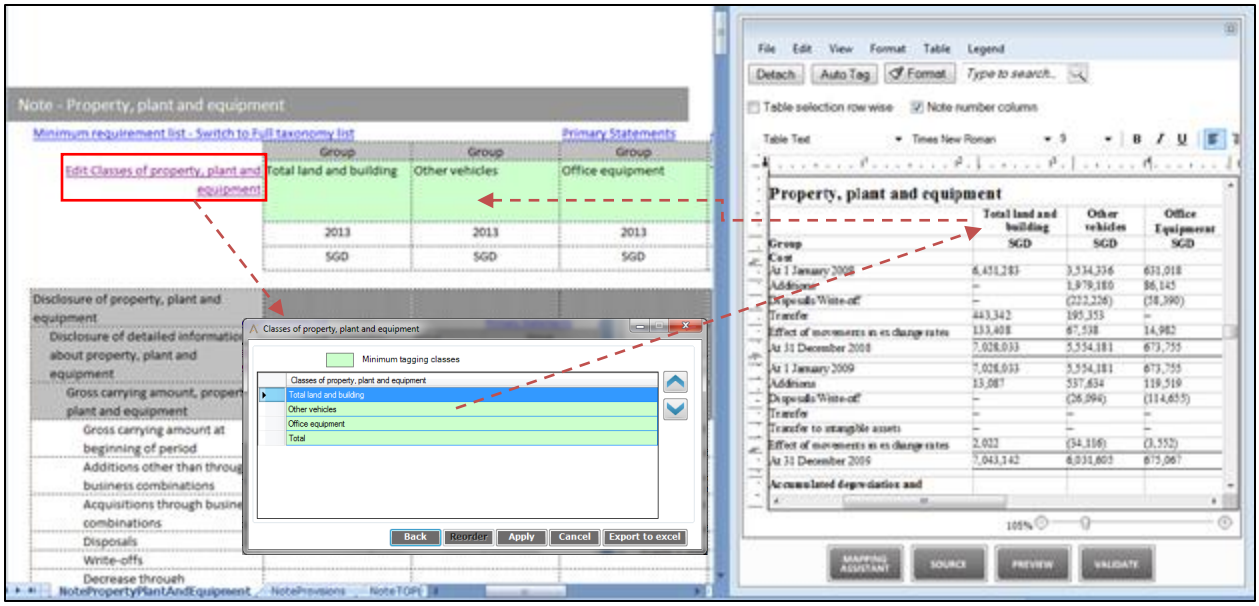


Figure 86

There may also be similar data elements found in the different tables within the templates. “Disposal of Property, plant and equipment” is one of such examples because it can be present within the different tables in *Property, plant and equipment* template - current period, prior period, “gross carrying amount” and “accumulated depreciation, amortisation and impairment”.

For such elements, you can choose to perform Selective Auto Tag (refer to *section 5.3.2*) by selecting the tables by sections (i.e. current year, at gross carrying amount) in the source document and the corresponding section in the template before clicking on **Auto Tag** button. This will help the auto-tagging process to assign the associated values to elements within the correct sections.

5.4. Drag-and-drop

Instead of manually keying in the figures, you can drag-and-drop the financial data on the source document to the template by row or cell.

5.4.1. Drag-and-drop by row

The tables in the source document can be selected either by row or by cell. By default, the selection of the table is by cell. Click on the check box provided at the top of the source document window to enable table selection row wise. Refer to Figure **78** in *section 5.3.1*.

6.4.1.1 Drag-and-drop for single row

1. Open Source document and move to a particular section to perform drag-and-drop.
2. Select a row from source document.

3. Drag the row from the source document and drop on the element row on the template. The values along with the Company label will be filled in the relevant columns of the template.

6.4.1.2 Drag-and-drop for multiple rows

1. Open Source document and move to a particular section to perform drag-and-drop.
2. Select consecutive rows in the source document.
3. Drag the rows onto the template and drop on the element row. The company labels and the values will aggregate and get populated in the relevant cells. A footnote will be created for the cells where value has been aggregated.

6.4.1.3 Aggregate/Overwrite values for drag-and-drop

1. Perform drag-and-drop on rows where data is already present
2. A window is displayed with two options as shown in Figure 87.

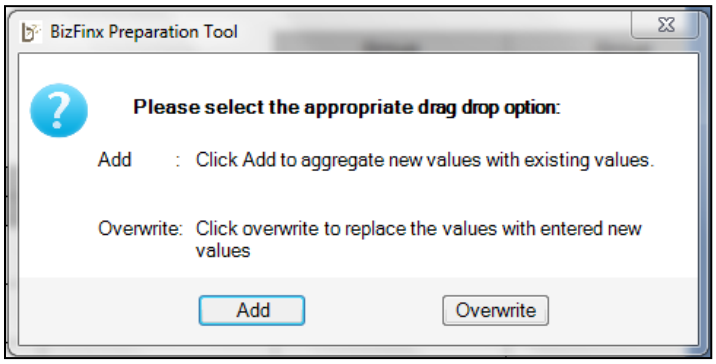


Figure 87

3. Click **Add** to aggregate new values with existing values. A footnote will be created as shown in Figure 88.

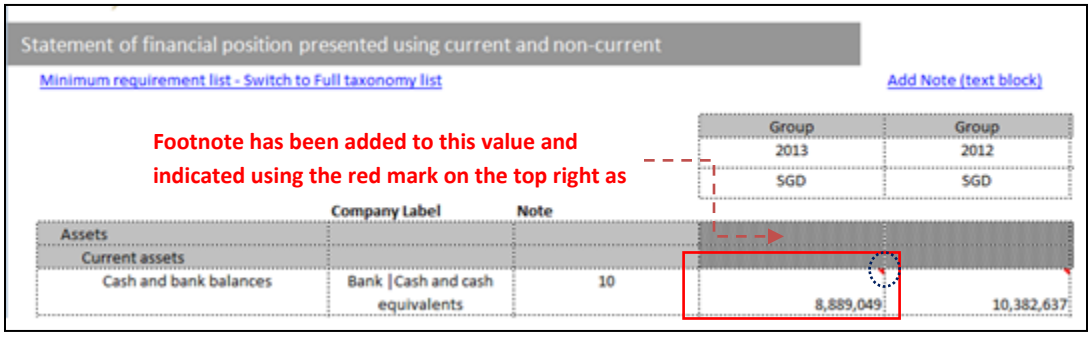


Figure 88

4. Or, click **Overwrite** to replace the existing values with new values.

- *Users need to add footnotes to disclose what the aggregated value is comprised of. For example: Cash and bank balance [1000] = Cash [300] + Bank [700].*
- *Users can also create footnote manually using the Tool Box. Please refer to section 7.12 for adding footnotes manually.*

5.4.2. Drag-and-drop by cell

1. Select a single cell from the tables in the source document.
2. Drag and drop on a cell in the templates.

- *If you drag-and-drop a cell from a table on the source document, the cell will be copied and pasted on the template.*
- *If you drag-and-drop from free texts in the source document, the texts will be cut from the source document. To perform copy and paste action, press and hold Ctrl key while drag-and-drop.*
- *Drag-and-drop into a cell already filled with data will add up the new value with existing value, but footnote will not be created automatically in this case. Footnotes can be added manually using the Tool Box. Please refer to section 7.12 for adding footnotes manually.*
- *For the primary statements like the statement of financial position and income statements, it is recommended to enable selection row wise when you perform drag-and-drop. For disclosure notes, you may want to drag-and-drop by cell when it's needed.*

5.5. Import prior year figures

You can import prior year numbers from a previously saved XBRL file. The data from the XBRL file will be populated onto the templates in the prior period columns.

1. Click **Import prior year** on the Tool Box as shown in Figure 89.

Figure 89

2. Browse relevant XBRL file to import data. A warning message will be displayed as shown in Figure 90.

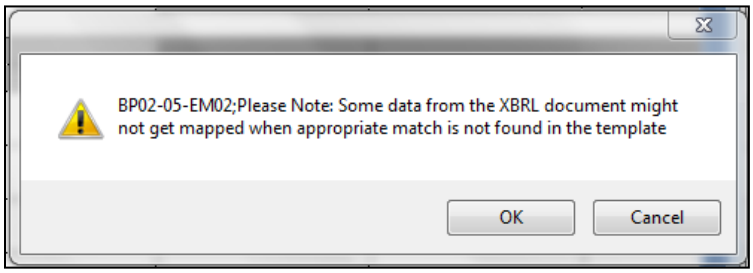


Figure 90

3. Click **Ok** to import prior year data. The prior year column in the templates will be filled with the data corresponding to the elements against which a match is found.

The prior year dates entered in the scoping questions must be equal to the current year dates in the imported XBRL file, otherwise the import process will fail to proceed.

5.6. Manual entry

Similar to MS Excel, you may select the cell and enter data using the keyboard.

You may also refer to the following table for some useful shortcut keys.

Ctrl + C	Copy
Ctrl + V	Paste
Ctrl + X	Cut
Ctrl + P	Print
Ctrl + F	Find / replace texts on templates or source document
Ctrl +Z	Undo
Ctrl + Drag and drop	Copy and paste data from source document to text editor (using drag and drop without pressing the Ctrl key may cause data to be cut / removed from the source document)
Shift + Arrow keys	Allow for selection of table rows in the source document at a slower pace
Del	To delete the company labels and numerical values in the selected cells of the template

6. Validate, Save and Upload XBRL File

6.1. Validate XBRL file offline

Before submission to ACRA, the XBRL file needs to be validated against a set of business rules. The detailed list of the validation rules can be found in the Appendix B of Preparers' Guide. Please note that the business rules maintained by ACRA can only provide a limited extent of accuracy. For example, the rules are unable to determine whether the level of rounding used within the financial statements is correct or not. As a preparer, you will need to perform proper review of your financial statements in XBRL format to ensure accurate and complete information is provided.

Validation can be done offline using the BizFin^{x} preparation tool. A validation against the set of rules within BizFin^{x} preparation tool will result in two categories of error - genuine errors or possible errors.

- Genuine errors – These are errors highlighted that you MUST rectify before filing. In cases where the set of financial statements you have prepared is an exception and contains no error, you can apply for exemption from specific XBRL filing requirements from ACRA.
- Possible errors – These are warnings highlighted where the XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required.

1. To validate XBRL file, click **Validate** in the lower panel of the Tool Box as shown in Figure 91.

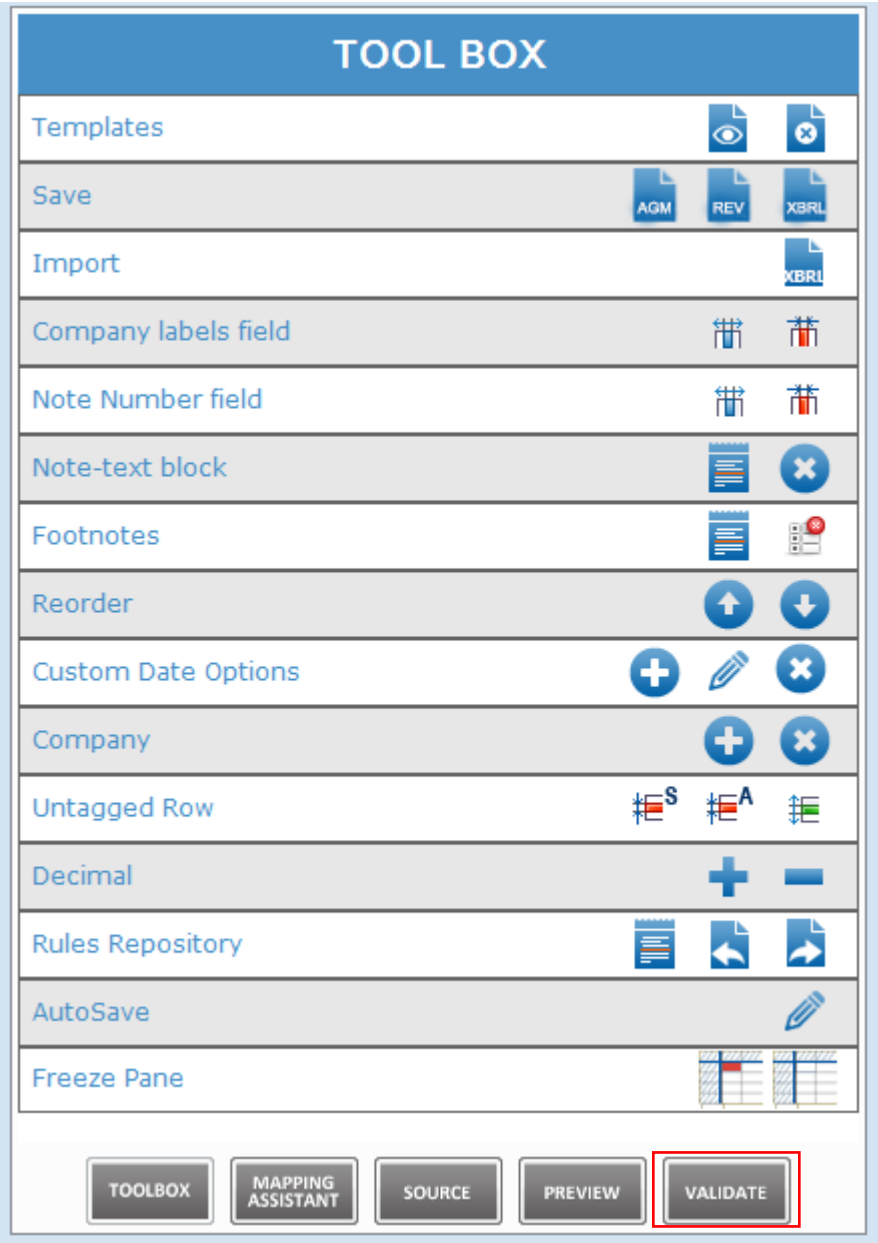


Figure 91

2. Error messages are shown in red texts in the validation window in Figure 92.

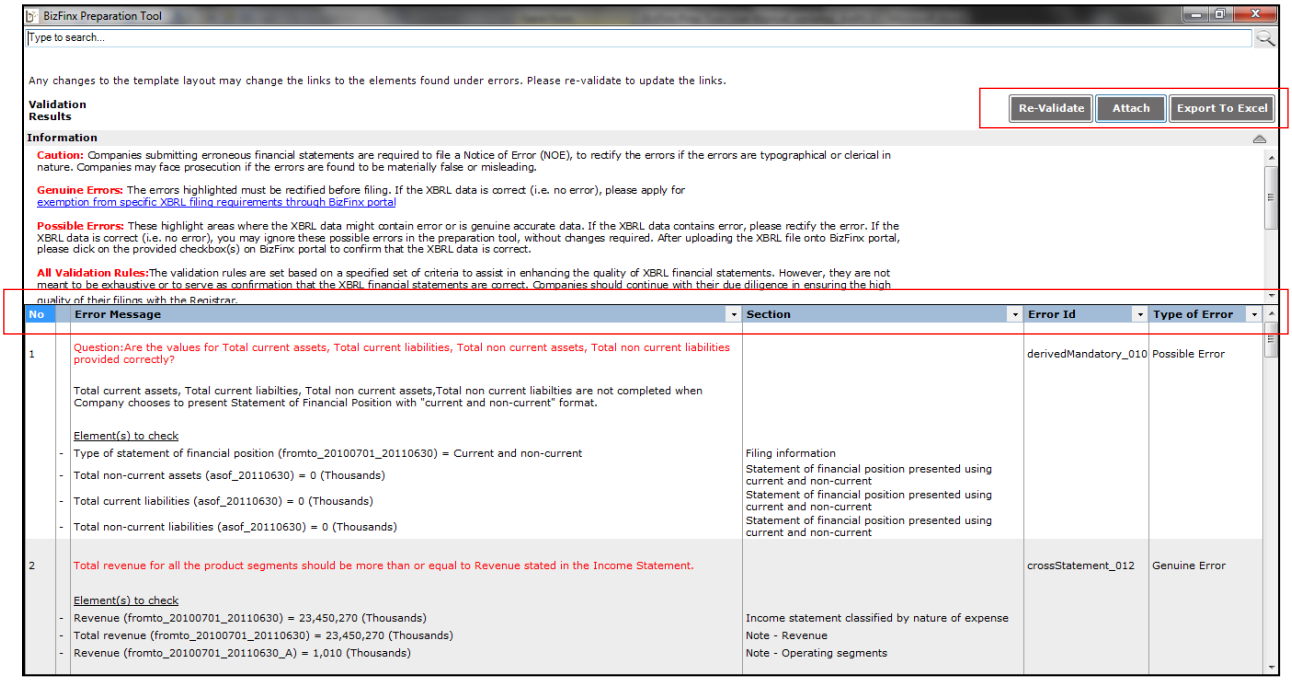


Figure 92

3. To rectify the errors, you can click on elements shown under the "Element(s) to check", and the tool will take you to the particular cell which may contain error(s) for you to rectify.

Understand the validation window

Buttons on the top right corner:

- **Re-Validate**: Click on **Re-Validate** to activate the validation process again after rectifying the error, to ensure that it is indeed rectified.
- **Detach or Attach**: Click **Detach** if you want to detach the validation window from the template and click **Attach** if you want to attach the validation window back to the tool template.
- **Export to Excel**: Upon clicking on "Export to Excel", the tool will prompt you to save the validation results in MS Excel spreadsheet.
- **Search:** This is a function that allows you to search the validation errors highlighted using key words.

Columns in the validation results table:

- **No**: Serial number for the error.
- **Error Messages**: This provides a description of the error. Error messages are displayed in red texts. For each error message, there are "Element(s) to check". Clicking on the element name will take you to the particular cell where you may want to rectify the error. In the brackets beside the element name, you can see the date or period applicable to the element. For example: ***Total assets (asof_20131231)*** shown under the "Element (s) to check" means that the amount submitted for Total assets as of 31 Dec 2013 may be incorrect. Similarly, Revenue (fromto_20130101_20131231) means that the amount submitted for Revenue for the period 1 Jan 2013 to 31 Dec 2013 may be incorrect.
- **Section**: This shows the template name where the element belongs to.
- **Error ID**: This is the unique Error ID for the error shown. If you have issues with validation, you can use this Error ID in your communication with ACRA.

- **Type of Error**: This shows whether the error is Genuine Error or Possible Error.

6.2. Save XBRL file

6.2.1. Save AGM/Review copy

Using the preparation tool, you can generate human readable format from the XBRL file. This human readable copy can be saved into MS Word format.

The preparation tool can generate two types of human readable format:

- **AGM Copy:** The AGM copy allows the preparers to generate a set of AGM financial statements based on the content submitted in the element "Disclosure of Complete Set of Financial Statements". This will be considered as the full set of financial statements required to be submitted to ACRA as part of the filing requirements.
- **Review Copy:** The Review Copy is designed to reflect the content submitted within "Disclosure of Complete Set of Financial Statements" text block as well as the detailed information elements. This would allow preparers to review the complete set of information submitted within the XBRL file.

1. Click **AGM/Review copy** on the Tool Box as shown in Figure 93.

Figure 93

Save File as Word document as shown in Figure 94.

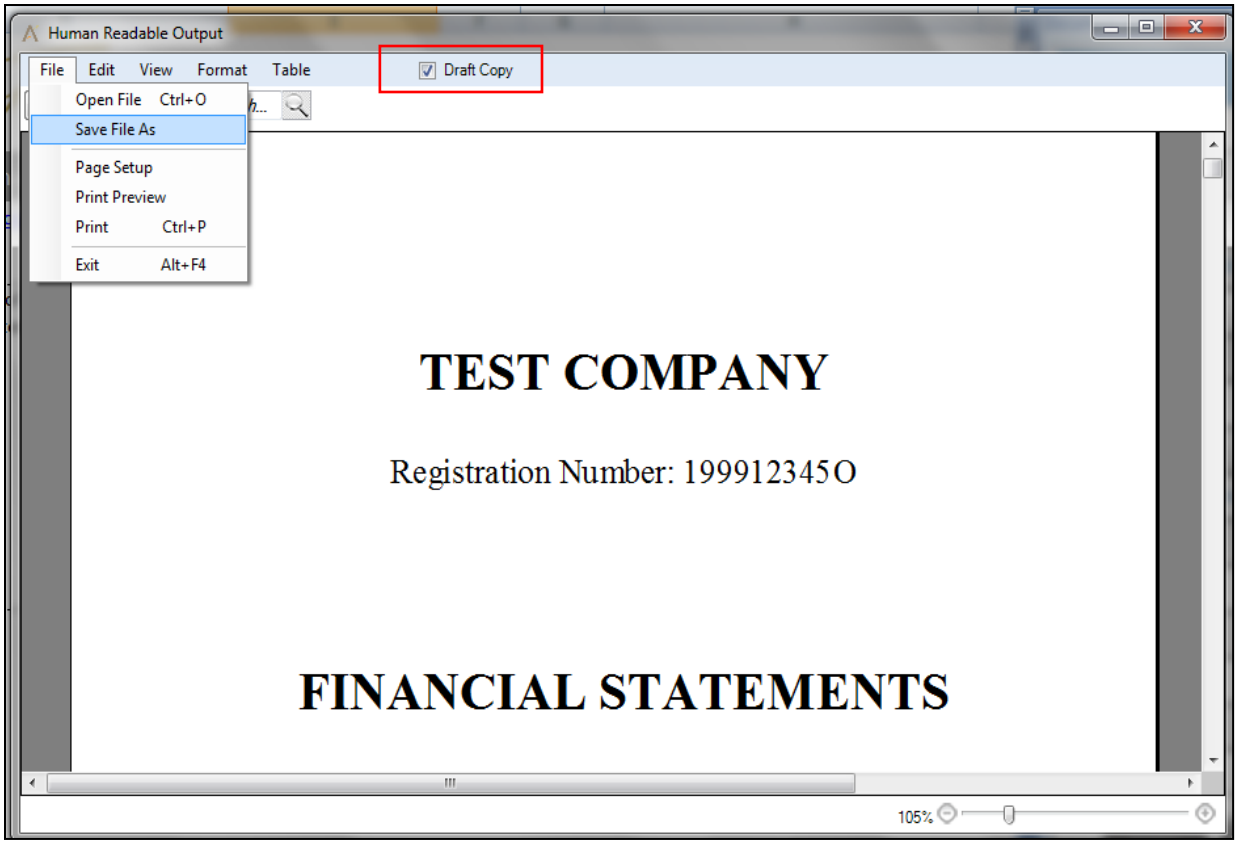


Figure 94

- *You can generate the human readable output at any point of time after having answered the scoping questions.*
- ***Draft copy**: Uncheck the selection for Draft copy if you want to remove the wording of "Draft" on the human readable output.*
- *Footnotes are shown on the human readable output at the bottom of the page for the corresponding line item.*

6.2.2. Save XBRL file

Companies are required to upload XBRL file to be filed as part of the Annual Return. You can follow the following steps to save the XBRL file in a Zip file.

1. Click **Save XBRL** on the Tool Box as shown in Figure 95.

Figure 95

2. If there are fundamental errors, which contravene the XBRL specifications, found in the XBRL file (defined as "XBRL Error"), the tool will not be able to Validate or Save XBRL as shown in Figure 96. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved.

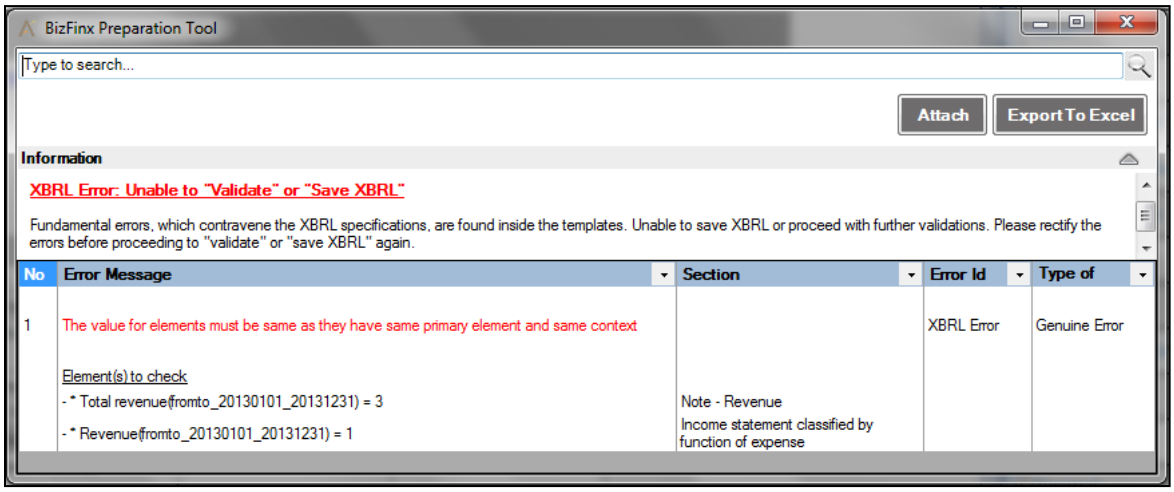


Figure 96

3. If there are no fundamental XBRL errors, you can click **Save XBRL** in the window. A browser window will open for you to save XBRL file as shown in Figure 97.

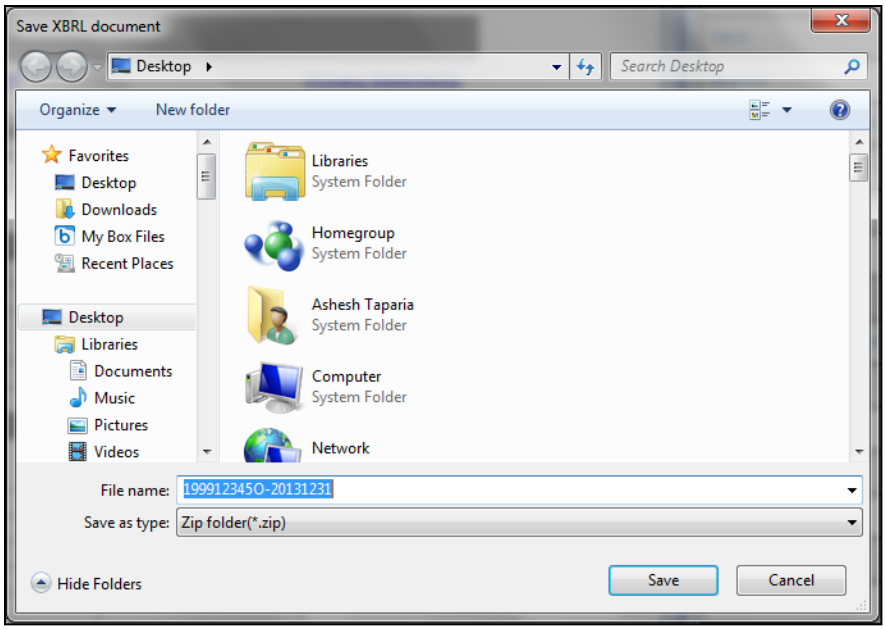


Figure 97

4. Click **Save** to save the XBRL files in the selected location.

6.3. Upload XBRL File to BizFin^x Server

The Upload icon in the User Menu allows you to directly upload your XBRL file to BizFin^x server. For an overall faster validation experience, you are highly recommended to validate the XBRL file offline and rectify any errors, before submitting the file to BizFin^x server for further validation and upload.

6.3.1. Validate XBRL file offline

Click on **Validate** as shown in Figure 98 (Step 1) to validate your XBRL file offline if you have not done so yet. Refer to section 6.1 for more details offline validation using the BizFin^x preparation tool.

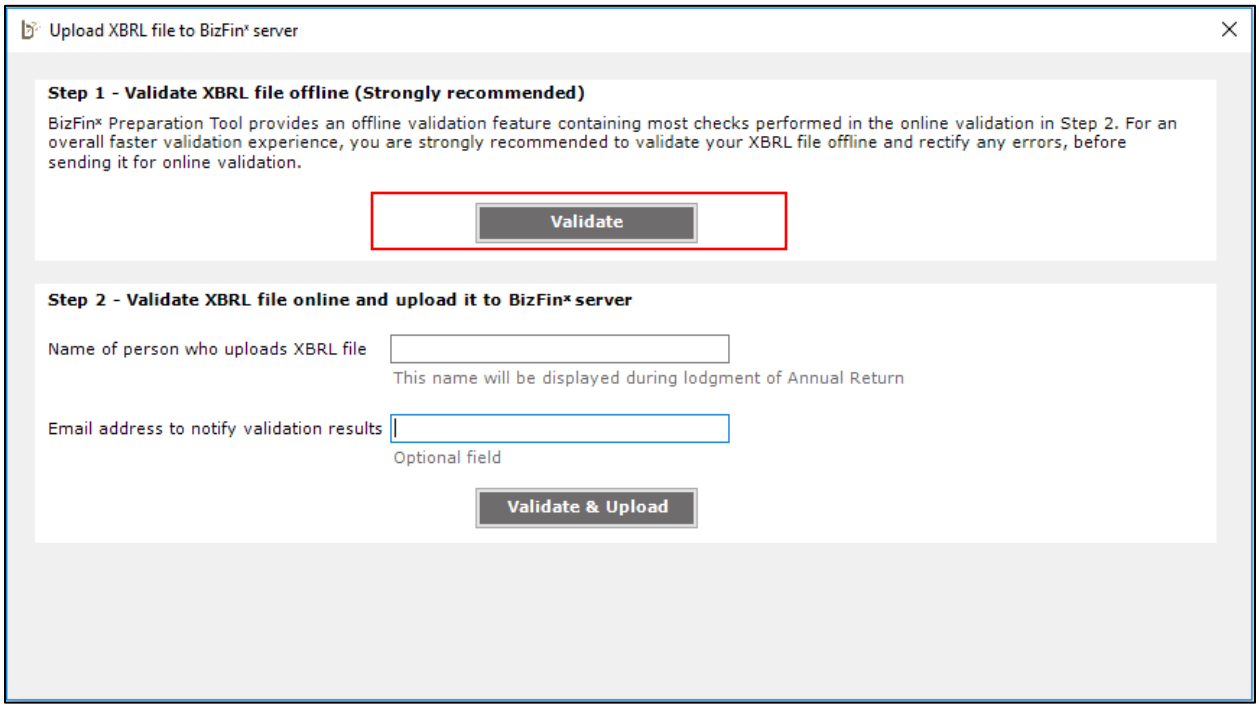


Figure 98

6.3.2. Submit XBRL file for online validation and upload

After validating the XBRL file offline and rectifying any errors:

1. Enter the **Name of person who uploads XBRL file**. This name will be displayed in BizFile during lodgment of Annual Return.

You may choose to provide email address to be notified upon completion of XBRL validation. The email notification will contain a link to view validation results on BizFin^x portal.

2. Click **Validate & Upload** to submit the XBRL file to BizFin^x server for further validation and upload (see Figure 99, Figure 100 and Figure 101).

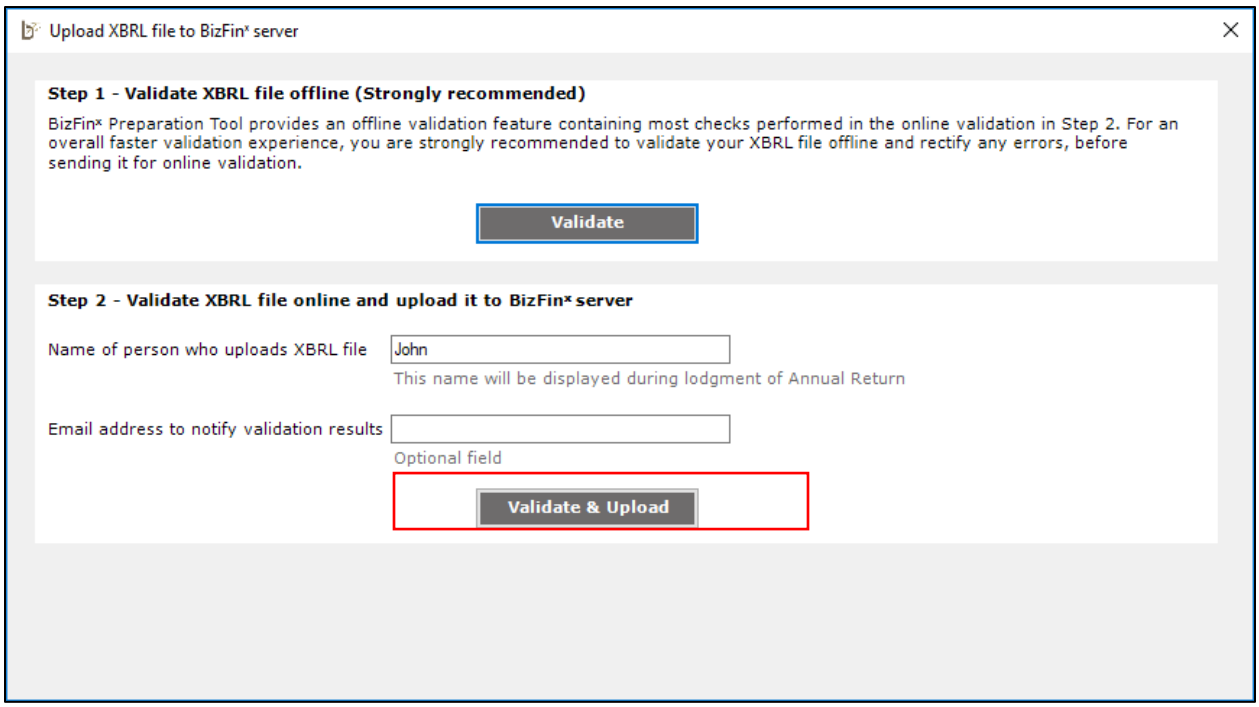


Figure 99

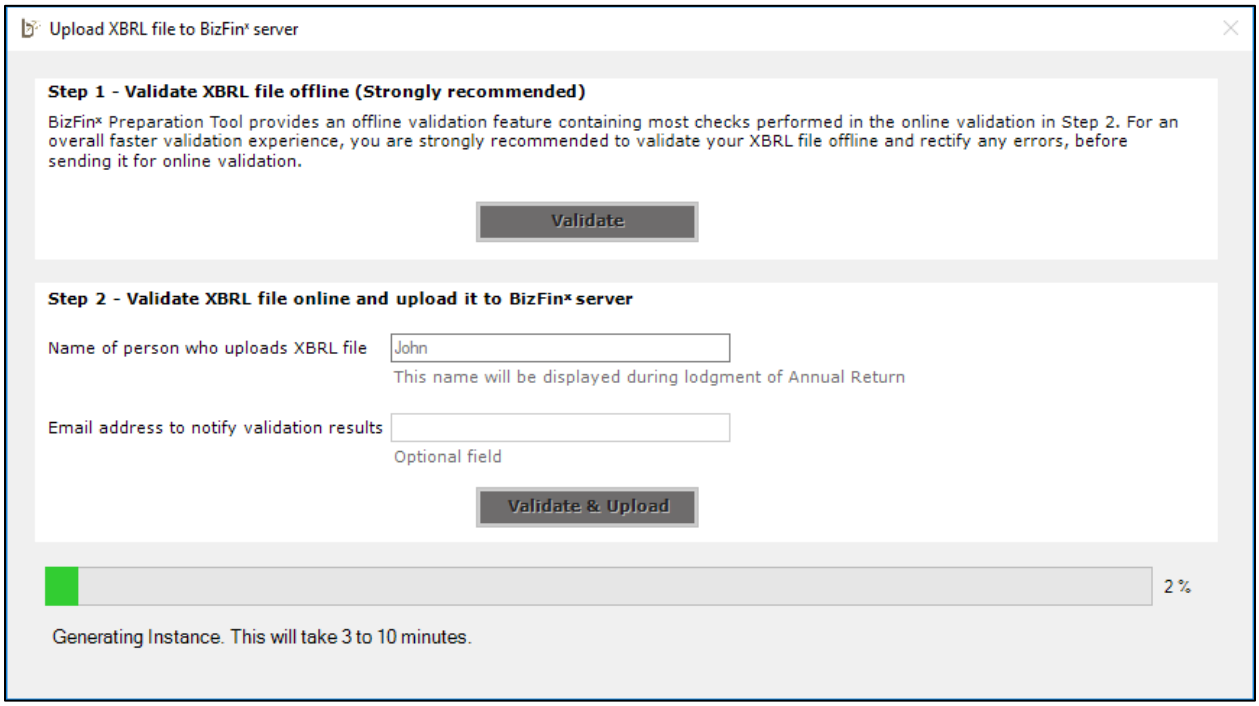


Figure 100

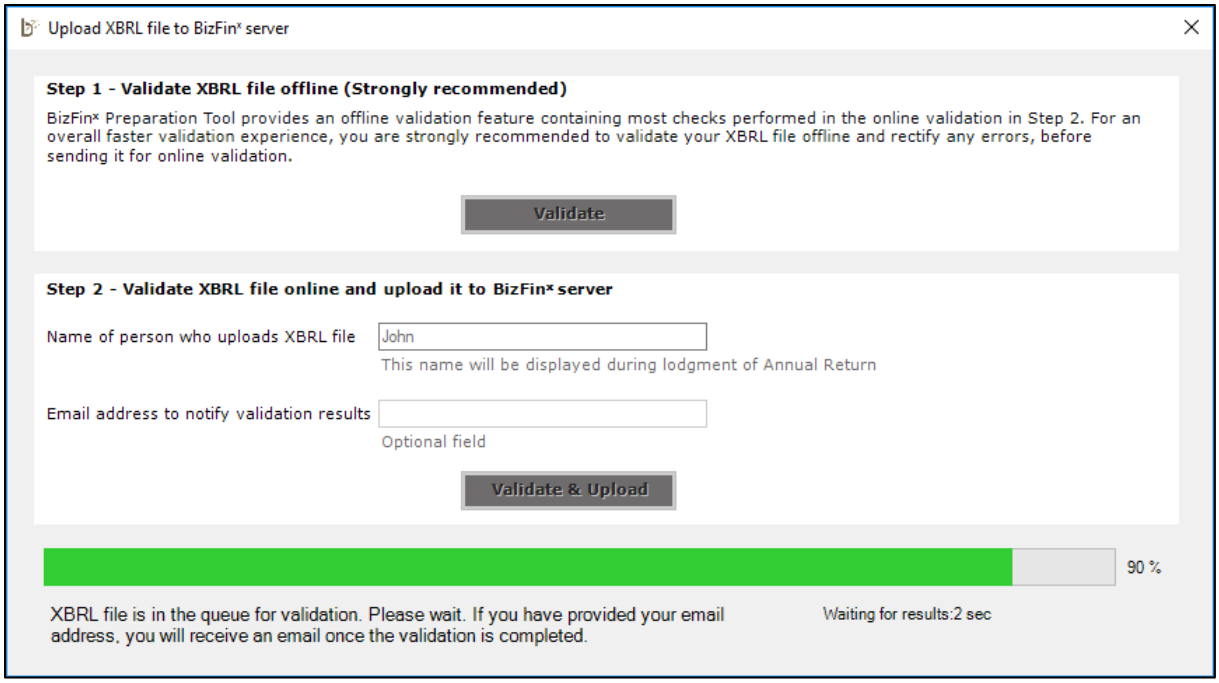


Figure 101

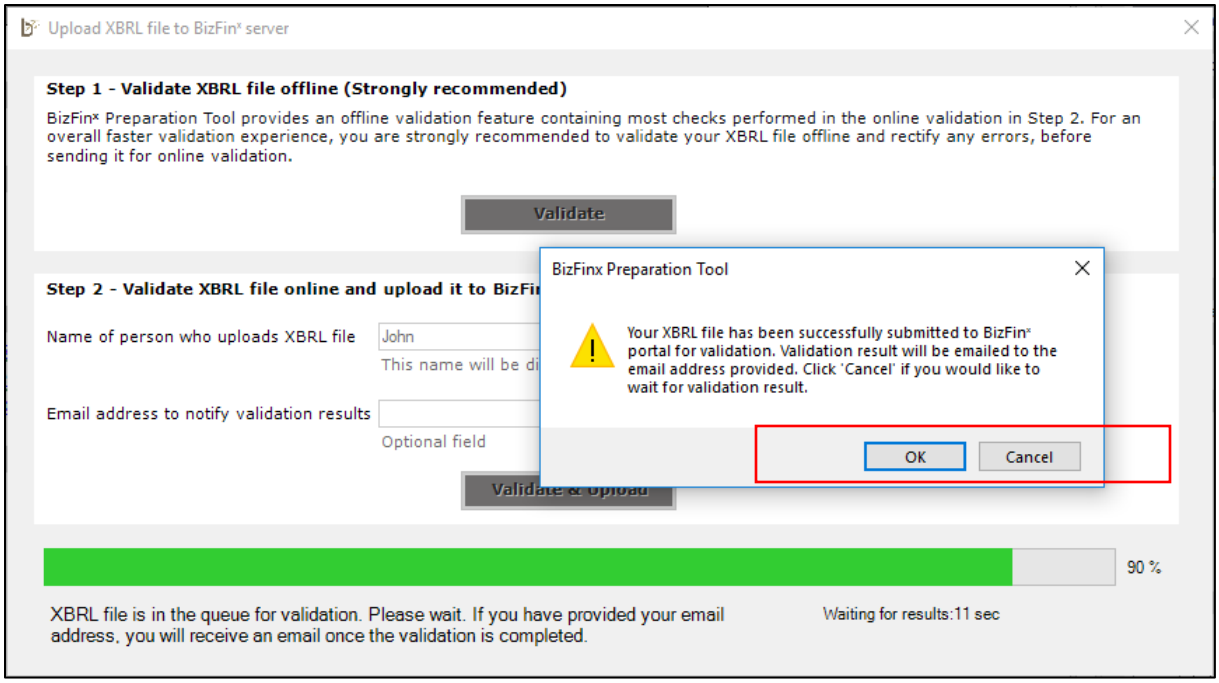


Figure 102

3. If you close the window after the XBRL file has been successfully submitted for online validation but before validation completion, you will be reminded that your validation result will be sent to the email address if provided earlier. Click **OK** to continue or **Cancel** to wait for the validation result (see Figure 102).

6.3.3. View online validation results of XBRL file

Once online validation is completed, you will be able to view the Validation Results Window (as shown in Figure 103).

BizFin³ Portal Validation Results

Type to search...

XBRL Filename: ABCLIMITED_199912345P_31122016
Whether File Is Uploaded to Portal: No

☑ I confirm that the XBRL data is accurate.

Acknowledge and Upload | Download Portal Review Copy | Attach | Export To Excel

Information

Your XBRL file has 2 Possible Errors.

Possible Errors: XBRL data might contain an error. If you confirm the XBRL data is incorrect, rectify it. Otherwise, no further action is required.

⚠ Validation rules are set based on a specified set of criteria to assist in enhancing the quality of XBRL financial statements (FS). However, they are not meant to be exhaustive serve as confirmation that the XBRL FS are correct. If you are aware of any errors in the XBRL FS filed, please rectify by filing a Notice of Error - typographical / clerical if they are

No		Error Message	Section (Links to "BizFile information" will	Error Id	Type of
1		Question: Is date(s) provided correctly? Date(s) is earlier than the date of incorporation of company. Element(s) to check		Misc_105	Possible Error
	-	Prior period start date = 01-01-2013	Filing information		
2		Question: Is the value of "Finance costs" provided in the correct sign? ("Finance costs" is in the template of "Financial statement highlights - Income statement and statement of cash flows") As shown in the "Element(s) to check" below: Positive values (i.e. debit in nature) mean finance expenses Negative values mean finance gains Please check and confirm if it means the same as your AGM financial statements. **Click here for more details.** Element(s) to check		Misc_177	Possible Error
	-	Finance costs (fromto_20140101_20141231) = -3	Financial statements highlights - Income statement and statement of cash flows		
	-	Finance costs (fromto_20130101_20131231) = -4	Financial statements highlights - Income statement and statement of cash flows		

Figure 103

A validation against the set of rules with the BizFin^x server could result in three categories of errors:

- Genuine errors – These are errors highlighted that you MUST rectify before filing. In cases where the set of financial statements you have prepared is an exception and contains no error, you can apply for exemption from specific XBRL filing requirements from ACRA.
- Possible errors – These are warnings highlighted where the XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required.
- Genuine error granted exemption – These are genuine errors that have been granted exemption by ACRA. No further action is required.

Review the XBRL validation results under "**Portal Validation Results**" section and follow the below instructions for different scenarios. If you are not allowed to upload XBRL file, the checkbox to confirm the XBRL data is accurate and "**Acknowledge and Upload**" button will be disabled for selection.

S/N	Possible scenario	Allowed to upload XBRL file?	Steps to proceed?
1	Your XBRL file contains any genuine error that has not been granted exemption by ACRA	Not allowed	1. Rectify the error using any application program that prepares XBRL file (e.g. BizFin^x Preparation Tool) or apply for exemption from specific business rules from ACRA. 2. Resubmit XBRL file for upload.
2	Your XBRL file contains no genuine error or all genuine errors have been granted exemption by ACRA	Allowed	1. Select the checkbox beside "I confirm that the XBRL data is accurate". 2. Click on Acknowledge and Upload button.
3	A same XBRL file has already been uploaded to BizFin^x server	Not allowed	Proceed to lodge Annual Return.

To rectify the errors, you can click on elements shown under the "Element(s) to check", and the tool will take you to the particular cell which may contain error(s) for you to rectify.

Validation results window

Buttons on the top right corner:

- **Download Portal Review Copy**: Click on this button to download the review copy generated by BizFin^{x} server. This will contain the Serial Number which can be used for verification during Annual Return filing.
- **Detach or Attach**: Click **Detach** if you want to detach the validation window from the template and click **Attach** if you want to attach the validation window back to the tool template.
- **Export to Excel**: Upon clicking on "Export to Excel", the tool will prompt you to save the validation results in MS Excel spreadsheet.
- **Search:** This is a function that allows you to search the validation errors highlighted using key words.

Columns in the validation results table:

- **No**: Serial number for the error.
- **Error Messages**: This provides a description of the error. Error messages are displayed in red texts. For each error message, there are "Element(s) to check". Clicking on the element name will take you to the particular cell where you may want to rectify the error. In the brackets beside the element name, you can see the date or period applicable to the element. For example: ***Total assets (asof_20131231)*** shown under the "Element (s) to check" means that the amount submitted for Total assets as of 31 Dec 2013 may be incorrect. Similarly, Revenue (fromto_20130101_20131231) means that the amount submitted for Revenue for the period 1 Jan 2013 to 31 Dec 2013 may be incorrect.
- **Section**: This shows the template name where the element belongs to.
- **Error ID**: This is the unique Error ID for the error shown. If you have issues with validation, you can use this Error ID in your communication with ACRA.
- **Type of Error**: This shows whether the error is Genuine Error, Possible Error or Genuine Errors Granted Exemption.

6.3.4. View upload results of XBRL file

When you click on the **Acknowledge and Upload** button in the validation results window, the XBRL upload results window will be displayed (see Figure 104).

The **Upload Result** row will indicate whether your XBRL file has been successfully uploaded to BizFin^{x} or not and provide instruction on how to proceed to the next step.

The **Copy to Clipboard** button allows you to copy the entire content in the XBRL upload results window for reference.

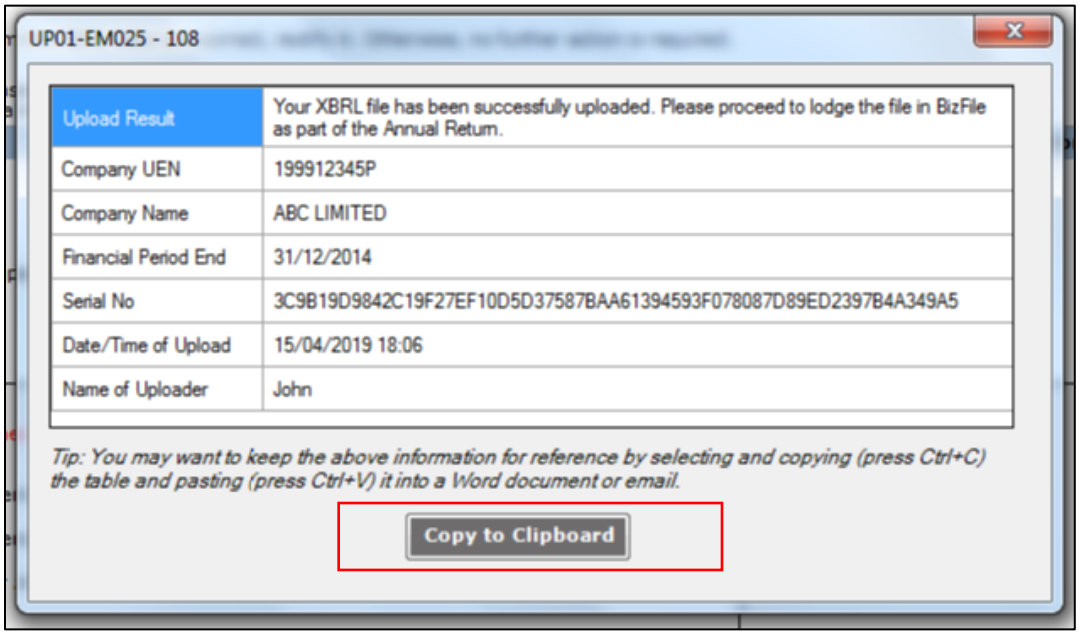


Figure 104

The table below describes each row header.

Row Name	Description
Upload Result	Upload results of the submitted XBRL file. <u>Some common messages you may encounter</u> • Your XBRL file has been successfully uploaded. Please proceed to lodge the file in BizFile as part of the Annual Return. • Maximum number of XBRL file uploads for the same UEN and FYE reached. Please get an authorised person to delete an existing XBRL file from the View History page in BizFin^{x} Portal before re-uploading your file.
Company UEN	UEN of the company whose XBRL file had been submitted to BizFin^{x} server.
Company Name	Name of the company whose XBRL file had been submitted to BizFin^{x} server.
Financial Period End	Financial Period End date of the company whose XBRL file had been submitted to BizFin^{x} server.
Serial No	A unique serial number assigned to the XBRL file and embedded in the front page of review copy. Any two XBRL files with the same content have the same serial numbers.
Date/Time of Upload	Date and time when the XBRL file was uploaded to BizFin^{x} server.
Name of Uploader	Name of the person who uploaded the XBRL file.

7. Tool Box Functions and Features

The Tool Box in the preparation tool has different functions and features, which allow users to customise the templates, fill the templates and generate human readable output and XBRL files. Below shows what the Tool Box looks like in Figure 105.

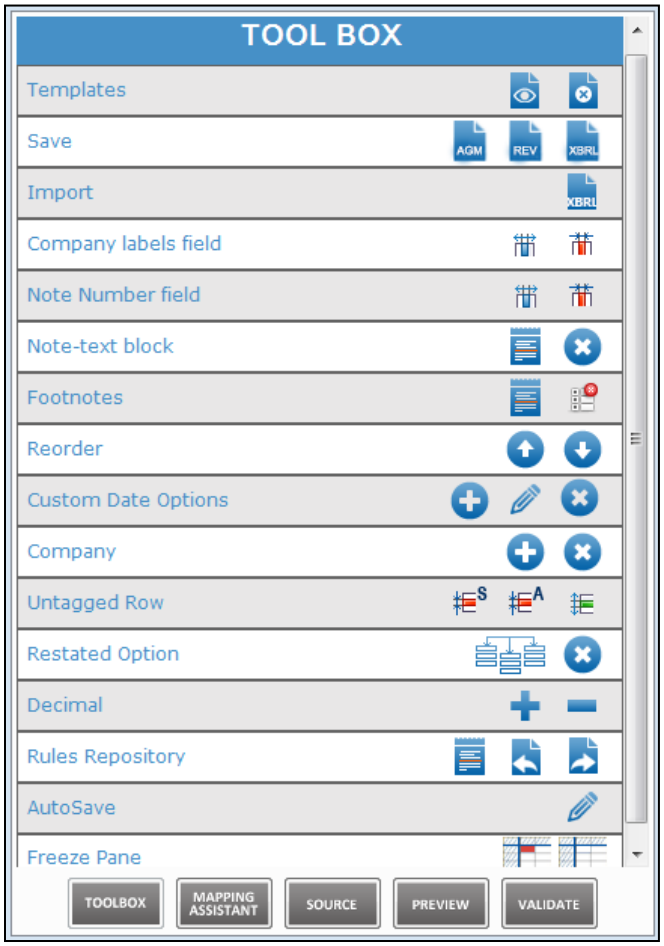


Figure 105

<u>Functions in the lower panel:</u>

a. **Toolbox:** The toolbox allows you to navigate back to toolbox anytime when document action panel is open.
b. **Mapping Assistant:** The mapping assistant is a function for you to search element in the taxonomy. It provides guidance on how you map data elements from source document to the tool templates.
c. **Source:** The Source button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.
d. **Preview:** You can use the preview pane to view and edit footnotes and text blocks.
e. **Validate:** Use this button to start validating XBRL file.

Functions in the upper panel:

a. **Templates:** Add or delete additional templates in the tool; clear all data on selected template.

b. **Save:** Save XBRL file or render them into human readable format (AGM / review copy).

c. **Import:** Import previously saved XBRL files into the preparation tool to pre-populate prior year numbers onto the templates.

d. **Company labels field:** Show or hide company labels.

e. **Note Number field:** Show or hide note number fields.

f. **Note-text block:** View and delete text blocks.

g. **Footnotes:** Create, view, edit or delete the footnotes.

h. **Reorder:** Reorder line items on the templates to be in line with AGM financial statements.

i. **Custom Date Options:** Add, edit or delete columns with custom dates.

j. **Company:** Add or delete company columns.

k. **Untagged Row:** Show or hide all untagged rows.

l. **Restated Option:** Set or delete restatement header to reporting columns.

m. **Decimal:** Increase or decrease decimal places for the numeric cells in the tool.

n. **Rules repository:** View, import or export the rule repository.

o. **Auto Save:** Activate and set time interval for the tool to automatically save Excel templates.

p. **Freeze panes:** Freeze or unfreeze a portion of the template.

7.1. Toolbox

The toolbox allows you to navigate back and forth the different windows which are opened in the right pane. The purpose of this icon is to allow navigation and open the tool box.

7.2. Mapping Assistant

Currently, there are certain types of mapping that can be performed.

1) One item within financial statements can be mapped to a single element in a one-to-one relationship. For example: Fixed assets within financial statements can be mapped to Property, Plant and Equipment concept within the taxonomy.

2) Many items within financial statements can be aggregated together to be mapped to a single element because they are sub-categories of the element. For example, Trade receivables and Other receivables

within financial statements can be aggregated to be mapped to Trade and other receivables within the taxonomy.

The mapping assistant is a function for you to assist you in these two types of mapping. After clicking on Mapping Assistant, you will see the screen as shown in Figure 106.

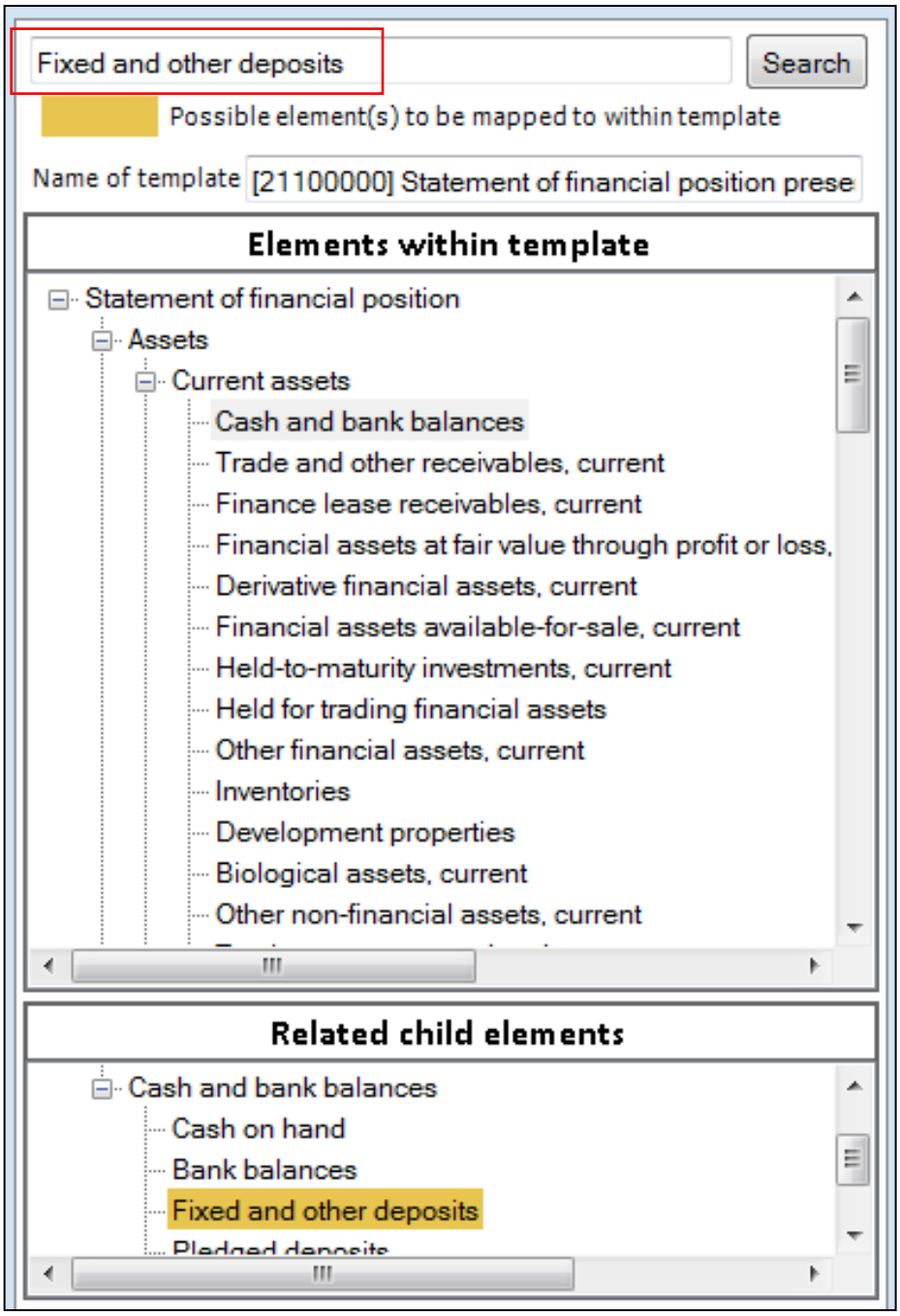


Figure 106

How to use the Mapping Assistant:

1. Go to the template where an element needs to be searched.
2. Click **Mapping Assistant** on the lower panel of the Tool Box as shown in Figure 107.

Figure 107

3. The mapping assistant will be loaded on the right to the templates.
4. Key in full/partial name of the item within your financial statements which you would like to map.
5. Search results which are highlighted in orange as shown in Figure 106 are the possible elements within the templates that you can map to.

To help you with your mapping, the mapping assistant will also search whether your item is a sub-category of any element within the template as mentioned above in the second type of mapping. This will provide an indication on which element you should aggregate under.

Under such instances, the section "Related child elements" will indicate that your term searched is a 'child' or sub-category of an element within the template. In the example above, the term "Fixed and other deposits" which was searched is a child element of Cash and bank balances within the template. As such, you may want to aggregate the value for Fixed and other deposits as part of Cash and bank balances.

7.3. Source

The Source button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.

Please refer to *section 5.1* to see more details on importing a source document.

7.4. Preview

Footnotes and text blocks can be viewed in the preview pane. Users can also edit texts in the preview pane.

1. Click on **Preview** in the lower panel of the Tool Box as shown in Figure 108.

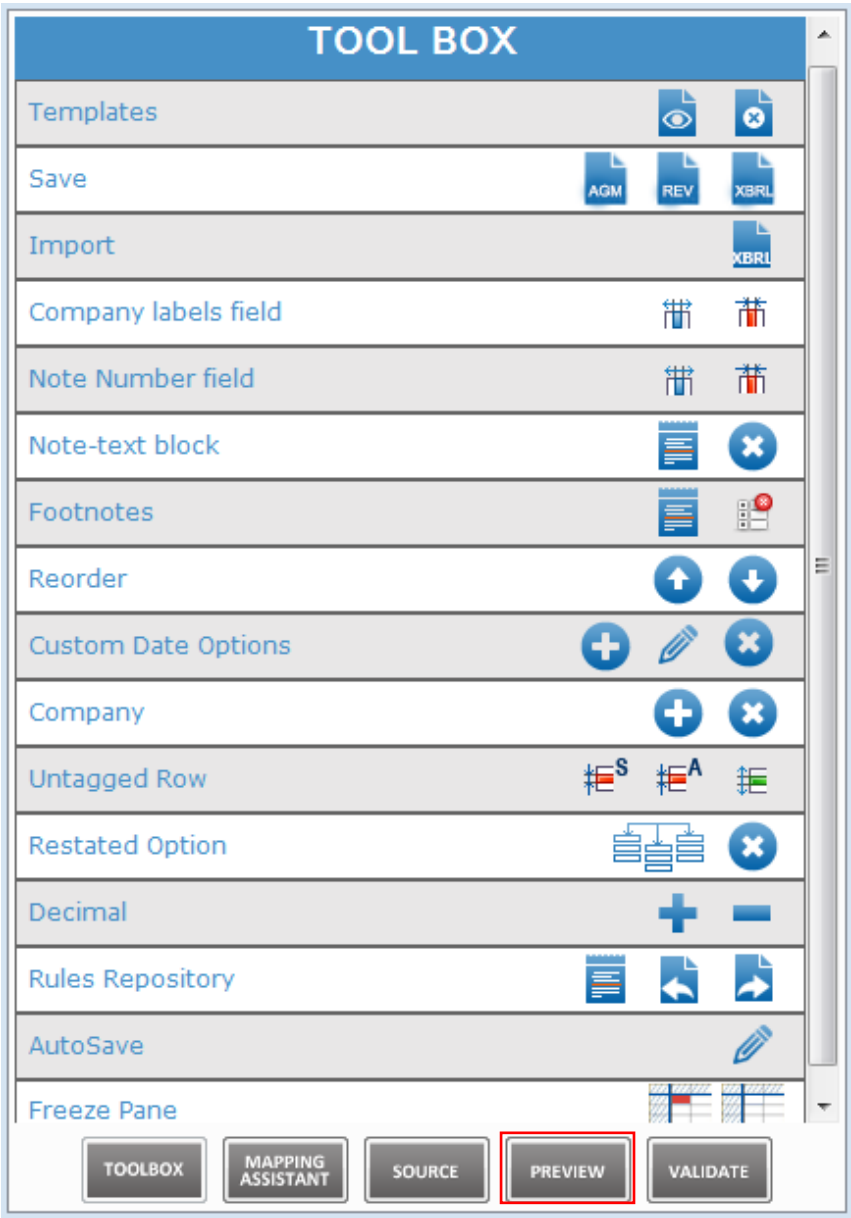


Figure 108

2. Select whether to view text block or the footnote using the icon on the top of the preview pane as highlighted in Figure **109**.

3. Select a cell in the template where such text block/footnote is added to view it in the preview pane.

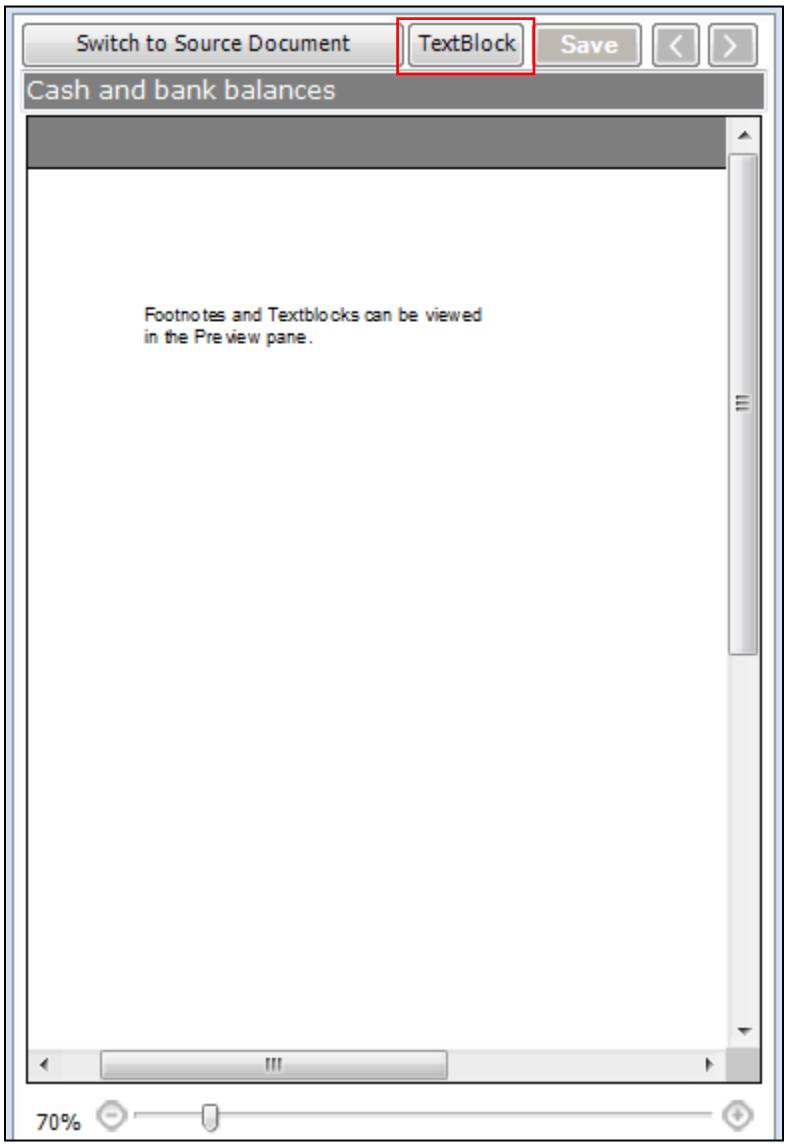


Figure 109

7.5. Validate

This function is for you to validate the XBRL file offline and rectify errors if any.

Please refer to *section 6* to see more details on the offline validation.

7.6. Template

7.6.1. View templates

1. Click View templates on the Tool Box as shown in Figure 110.

Figure 110

2. The view template pane will appear in the right pane as shown in Figure 111.
   a. The pane shows the list of all the templates present in the taxonomy.
   b. By default, the list of templates falling under minimum requirement is highlighted in grey and is checked.

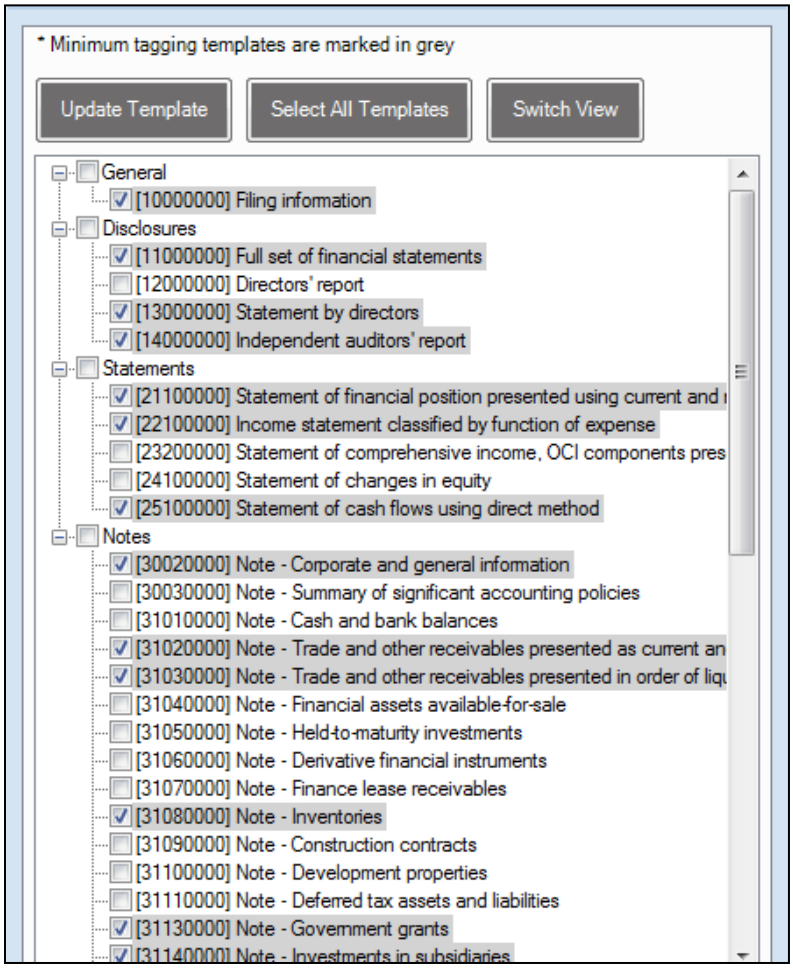


Figure 111

Please refer to *section 4.2* to see more details on how to add or delete templates.

7.6.2. Clear template data

1. Click **Clear template data** on the Tool Box as shown in Figure 112.

Figure 112

2. All values/footnotes/notes/company labels will be deleted from the template.

7.7. Save

This function is for you to save XBRL file into human readable format or save it into a Zip file on your machine. The Zip file will be used for submission to ACRA.

Please refer to *section 6.2* to see more details.

7.8. Import prior year figures

This function allows you to import prior year figures on the templates in the preparation tool.

Please refer to *section 5.5* to see more details.

7.9. Company label fields

7.9.1. Show

1. Click **Show** Company label column on tool box as shown in Figure 113.

Figure 113

2. Company label column will be displayed on the template as shown in Figure 114.

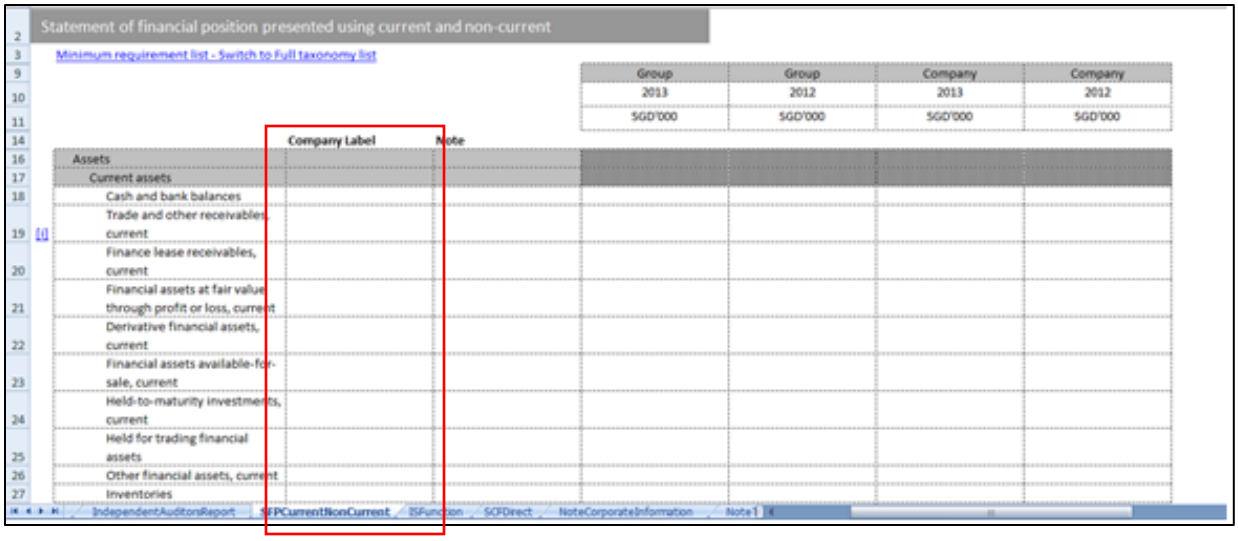


Figure 114

7.9.2. Hide

1. Click **Hide** Company label column on tool box as shown in Figure 115.

Figure 115

2. Company label column will be hidden from the template as shown in Figure 116.

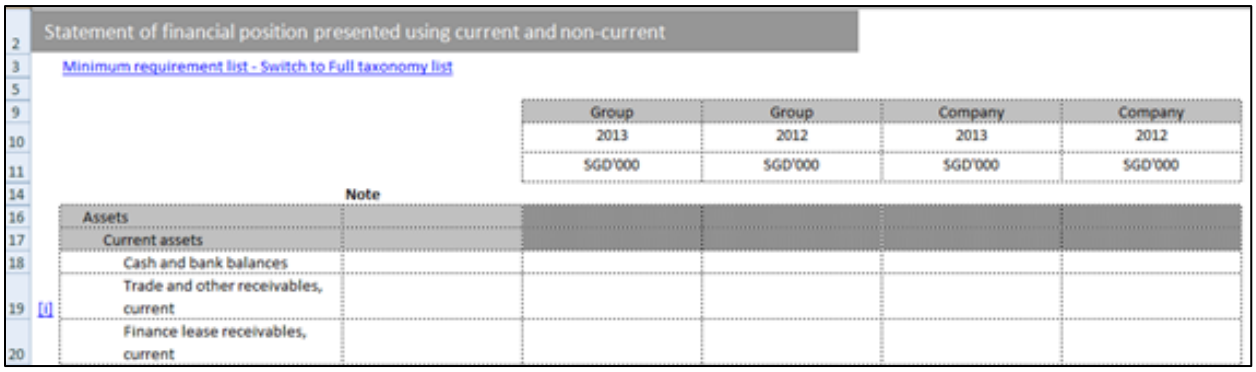


Figure 116

Data entered in the Company label fields will NOT be lost if user toggles between hide and show company label fields.

7.10. Note number field

7.10.1. Show

1. Click **Show** Notes number field on the Tool Box as shown in Figure 117.

Figure 117

2. The Note column will be displayed on the template as shown in Figure 118.

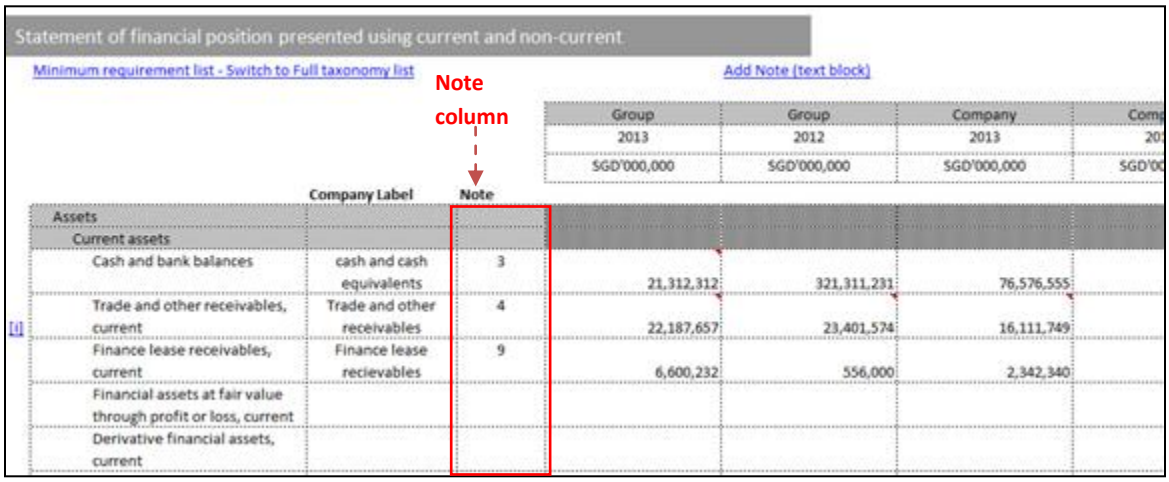


Figure 118

7.10.2. Hide

1. Click **Hide** Notes column on the Tool Box as shown in Figure 119.

Figure 119

2. The Note column will hide from the template.

Data entered in the Note number fields will NOT be lost if users toggle between hidden and shown note number fields

7.11. Note-text block

7.11.1. View/edit

1. Select text block field as shown in Figure 120.

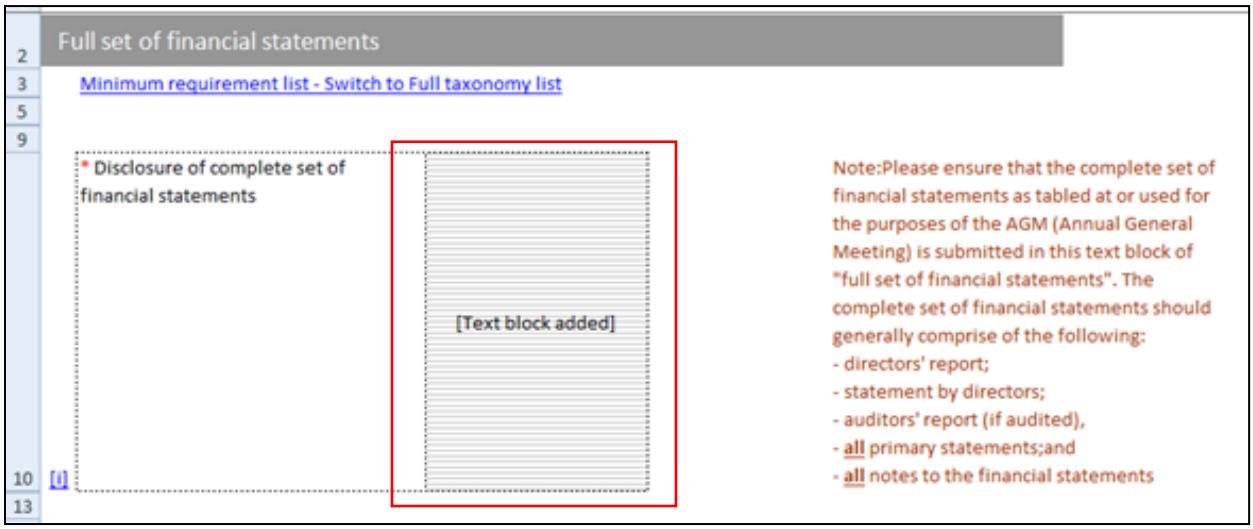


Figure 120

2. Click View/Edit notes as shown in Figure 121.

Figure 121

3. Text editor will open displaying the text saved in the text block field.

> *To view the notes in Preview panel, select text block field where notes have been added and click on Preview.*

7.11.2. Delete text block

1. Select text block fields in which notes have been added.
2. Click **Delete notes** on the Tool Box as shown in Figure 122.

Figure 122

3. A message box will appear confirming the action.

4. Click **Yes** to delete the note, or **No** to abort the action.

7.12. Footnotes

Footnotes are created to disclose additional information about a line item. Use this function, you can manually create, view or edit footnotes. You can also delete footnotes using this function.

7.12.1. Create

1. Select cell in which numeric value has been entered.
2. Click **Create/View/Edit Footnotes** on the Tool Box as shown in Figure 123.

Figure 123

3. A text editor will show for you to create/view/edit footnote as shown in Figure 124.

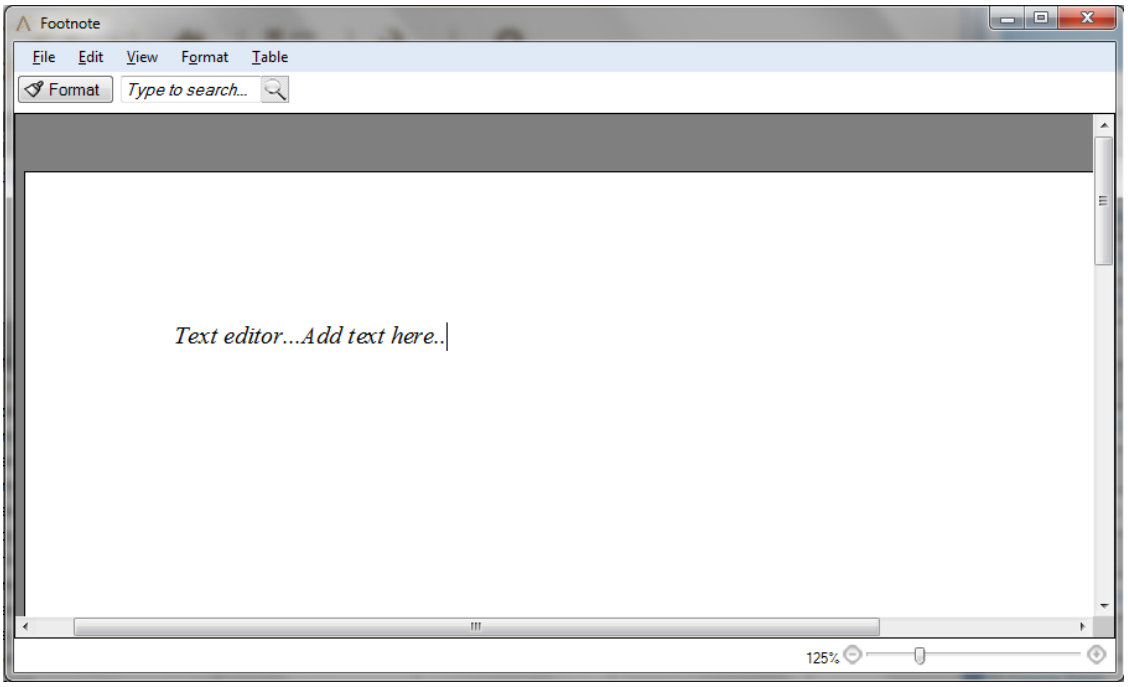


Figure 124

4. Type the footnote. Save and close the text editor.
5. Footnote will be assigned to the selected cell as shown in Figure 125.

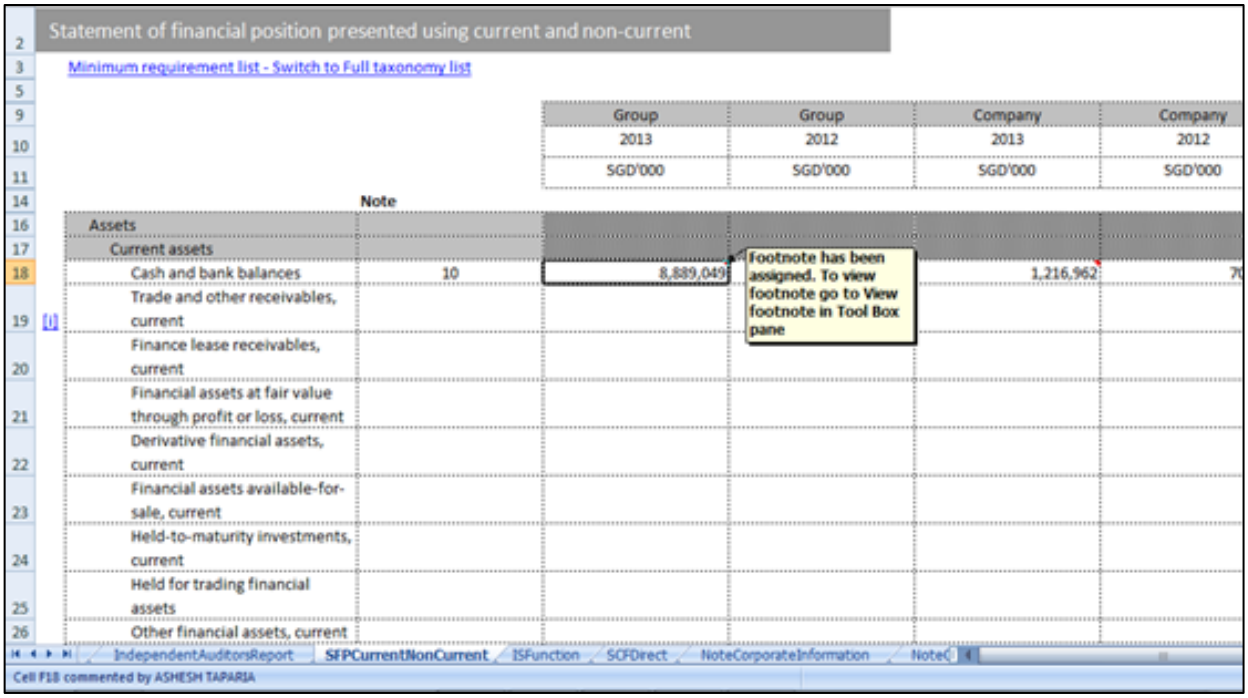


Figure 125

Preparer can also drag-and-drop multiple rows from the source document to the tool templates. These multiple items will be aggregated and assigned to the element on which they are dropped. A footnote will be automatically created to show the aggregated value and its components. Please refer to section 5.4.1.2 for more details.

7.12.2. View/edit footnote

1. Select number cell in which footnote has been assigned.
2. Click **Create/View/Edit Footnotes** on the Tool Box as shown in Figure **123**.
3. Footnote will show in the text editor.

   You can also view and edit the footnotes in the Preview pane. Please refer to *section 7.4* for more details.

7.12.3. Delete selected footnote

1. Select number cell(s) in which footnote has been assigned as shown in Figure 114.

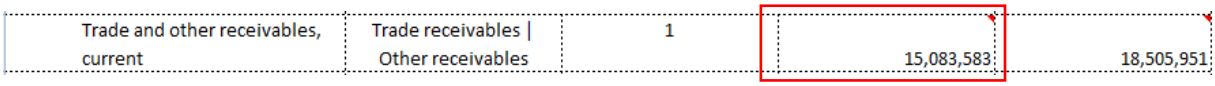


Figure 126

2. Click **Delete Selected Footnotes** on the Tool Box as shown in Figure 127.

Figure 127

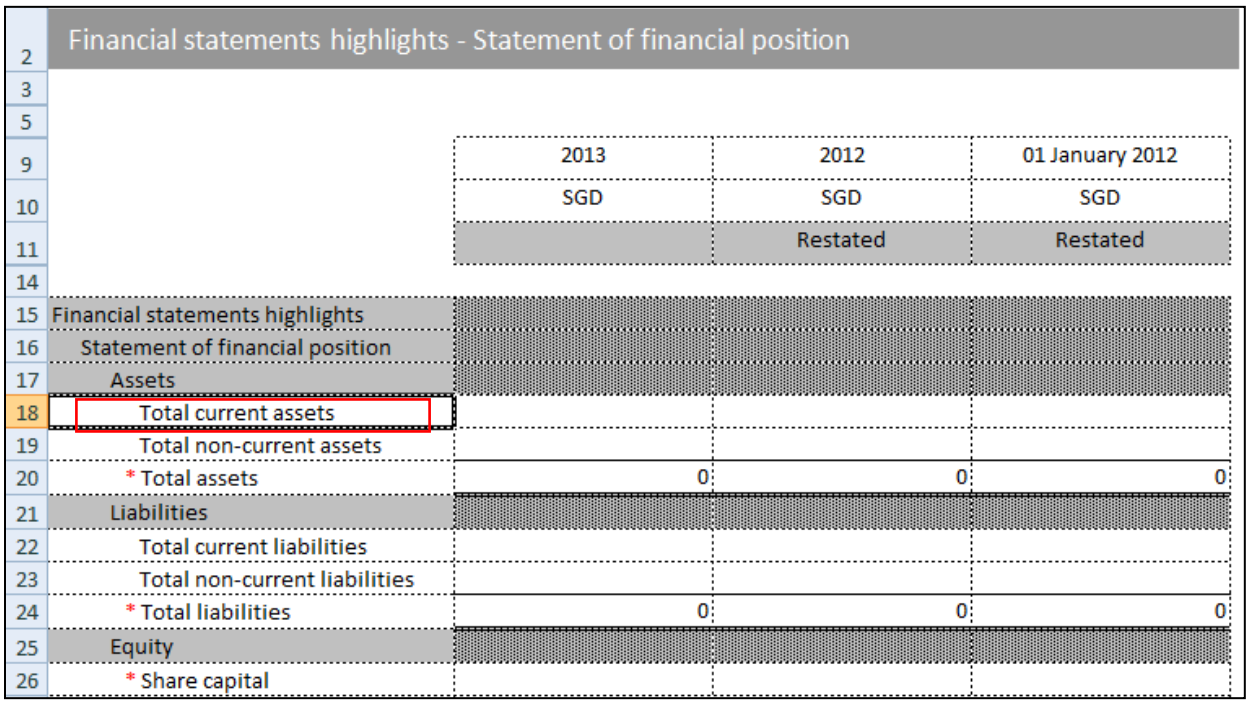
3. A message will show for you to confirm the deletion. Click **Yes** to delete or **No** to abort.

7.13. Reorder

This function allows you to reorder the line items in the tool templates, so that it can be arranged in the same order as the source document.

7.13.1. Reorder elements within the same category

1. Select element(s), for example total current assets, to reorder it on the template as shown in Figure 128.



2	Financial statements highlights - Statement of financial position		
3			
5			
9	2013	2012	01 January 2012
10	SGD	SGD	SGD
11		Restated	Restated
14			
15	Financial statements highlights		
16	Statement of financial position		
17	Assets		
18	Total current assets		
19	Total non-current assets		
20	* Total assets	0	0	0
21	Liabilities		
22	Total current liabilities		
23	Total non-current liabilities		
24	* Total liabilities	0	0	0
25	Equity		
26	* Share capital		

Figure 128

2. Click on the **Up** or **Down** arrow as shown in Figure **129**. In this example, we click on the down arrow.

Figure 129

3. The element moves down according to the selection as shown in Figure 130.

2	Financial statements highlights - Statement of financial position			
3				
5				
9		2013	2012	01 January 2012
10		SGD	SGD	SGD
11			Restated	Restated
14				
15	Financial statements highlights			
16	Statement of financial position			
17	Assets			
18	Total non-current assets			
19	Total current assets			
20	* Total assets	0	0	0
21	Liabilities			
22	Total current liabilities			
23	Total non-current liabilities			
24	* Total liabilities	0	0	0
25	Equity			
26	* Share capital			

Figure 130

7.13.2. Reorder the categories

1. Select the Category (grayed out cells), for example Liabilities, as shown in Figure **131**.

2	Financial statements highlights - Statement of financial position			
3				
5				
9		2013	2012	01 January 2012
10		SGD	SGD	SGD
11			Restated	Restated
14				
15	Financial statements highlights			
16	Statement of financial position			
17	Assets			
18	Total current assets			
19	Total non-current assets			
20	* Total assets	0	0	0
21	Liabilities			
22	Total current liabilities			
23	Total non-current liabilities			
24	* Total liabilities	0	0	0
25	Equity			
26	* Share capital			
27	* Accumulated profits (losses)			
28	* Other reserves			

Figure 131

2. Click on the **Up** or **Down** arrow as shown in Figure 132. In this example we click on the up arrow.

Figure 132

3. The entire category of Liabilities along with the elements moves up as shown in Figure 133.

2	Financial statements highlights - Statement of financial position			
3				
5				
9		2013	2012	01 January 2012
10		SGD	SGD	SGD
11			Restated	Restated
14				
15	Financial statements highlights			
16	Statement of financial position			
17	Liabilities			
18	Total current liabilities			
19	Total non-current liabilities			
20	* Total liabilities	0	0	0
21	Assets			
22	Total current assets			
23	Total non-current assets			
24	* Total assets	0	0	0
25	Equity			
26	* Share capital			
27	* Accumulated profits (losses)			
28	* Other reserves			
29	* Non-controlling interests			
30	* Total equity	0	0	0

Figure 133

7.14. Custom Date Options

Preparers can add or delete columns with custom dates using the Tool Box.

Please refer to *section 4.4* to see more details.

7.15. Company column

This function allows you to add or delete company columns.

Please refer to *section 4.3* to see more details.

7.16. Hide/show untagged rows

This function allows you to hide or show the untagged rows. Rows which do not have any values in the templates are known as untagged rows.

7.16.1. Hide All

1. Click **Hide Untagged rows** on the Tool Box as shown in Figure 134.

Figure 134

2. All untagged rows will hide from the current template.

7.16.2. Hide Selected

1. Select rows in the template
2. Click **Hide Selected Untagged** rows on the Tool Box as shown in Figure 135.

Figure 135

3. Untagged rows among the selected rows will hide from the current template.

7.16.3. Un-Hide

Click Un-hide Untagged rows on the Tool Box as shown in

1. Figure 136.

Figure 136

2. All the untagged rows will appear on the current template.

7.17. Restated Option

Restated Option is only shown if you have indicated in the scoping question that your financial statements have been restated. By default, the word “Restated” is only shown on the prior year and the prior-prior

year column in the Statement of financial position. This function allows you to add or remove the word "Restated" to the prior year columns of primary statements.

7.17.1. Set as "Restated"

1. Select appropriate column in the layout of relevant template.
2. Click **Set as Restated** on the Tool Box as shown in Figure 137 .

Figure 137

3. The word "Restated" will be added to the selected column in the layout.

7.17.2. Delete "Restated"

1. Select column where the word "Restated" has been applied.
2. Click **Delete Restated** on the Tool Box as shown in **Figure 138** . The word "Restated" will be deleted from the selected layout in the template.

Figure 138

7.18. Increase/decrease decimals

1. Select a cell where decimal places need to be increased / decreased.
2. Click on Increase/decrease icon in the Tool Box as shown in Figure 139.

Figure 139

3. The decimal places in the cell will increase/decrease as required.

7.19. Rules Repository

Rule repository saves all the mapping rules between company labels and taxonomy items. The mapping rules are used by Auto Tag function. There are two types of mapping rules:

- **One to one mapping rules:** These are rules where one company label is mapped to one taxonomy item, for example, company label "Stock" is mapped to "Inventories" in taxonomy.

- **Many to one mapping rules:** These are rules where multiple company labels are mapped to one taxonomy item. In this case, the multiple line items in the AGM financial statements will be aggregated to the one taxonomy item in the template, and a footnote will be created by the preparation tool to show what the aggregated item comprises. For example, company labels "stock of finished goods" and "stock of raw materials" are mapped to "Inventories" in taxonomy.

The mapping rules are automatically created when you manually map the line item on the source document to taxonomy items using drag-and-drop. The following sections how you can view/edit and import/export the rules repository.

7.19.1. View/edit

1. Click **View/Edit Rules Repository** on the Tool Box as shown in Figure 140.

Figure 140

2. Rules repository opens with all the rules created for taxonomy labels as shown in Figure 141.

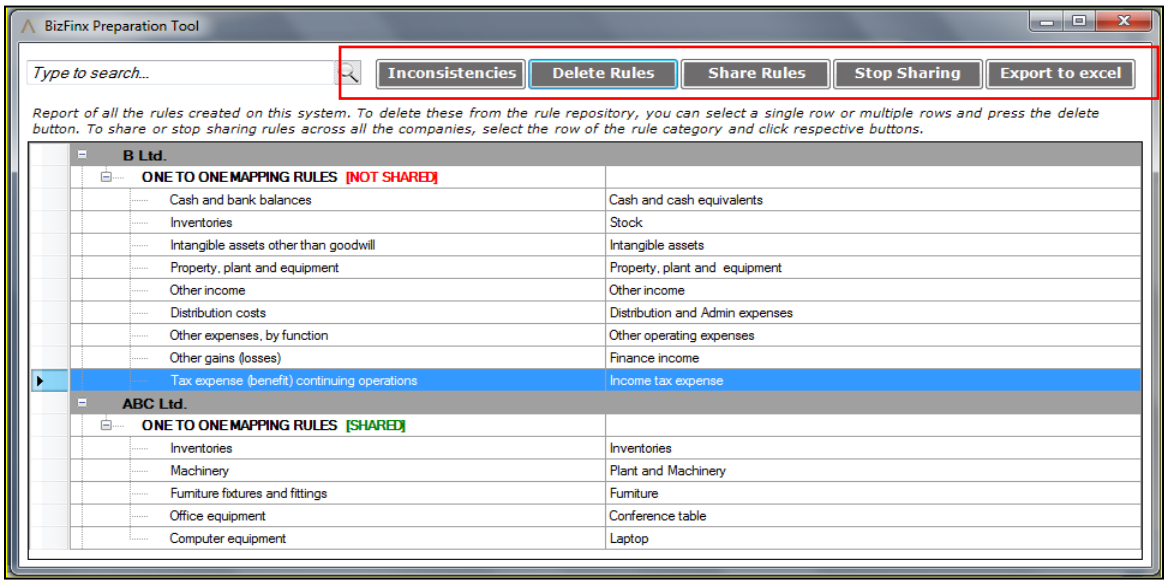


Figure 141

<u>How to use the buttons boxed up in Figure 141:</u>

a. **Inconsistencies:** For the same taxonomy item, mapping rules can be different for different companies. Click **Inconsistencies**, you will see a list of these taxonomy items where different mapping rules exist in the Rules Repository.
b. **Delete rules:** Select a mapping rule and click **Delete rules** to delete the mapping rule.

c. **Shared rules:** The rule repository might have rules stored for different companies. Users can choose to share a mapping rule under one company, so that the mapping rule will be used when you perform Auto Tag for other companies. To share the rules, you can
   i. Select either the Company Name or the mapping rule category (one-to-one/many to one)
   ii. Click **Share rules** button
d. **Stop sharing:** Similarly, users can choose not to share the rules.
   i. Select either the Company name or the mapping rule category (one-to-one/many to one)
   ii. Click **Stop sharing** button
e. **Export to Excel:** Click this button to export rules repository into Excel spreadsheet.

7.19.2. Import

This function allows you to import rules repository (in XML file) created by other preparers.

1. Click **Import Rules Repository** on the Tool Box as shown in Figure 142.

Figure 142

2. Select relevant xml file for Rules Repository and click **Open**.

3. Screen will be displayed as shown in Figure 143.

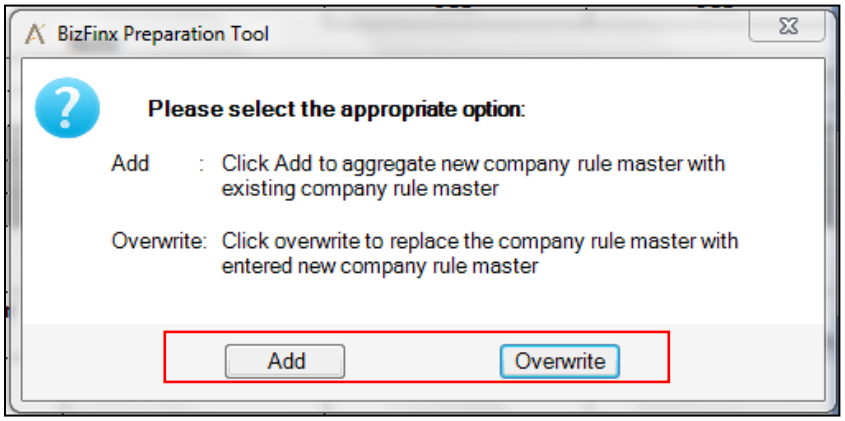


Figure 143

a. Click **Add**. Imported rules are added to the existing Rules Repository.

b. Click **Overwrite** to replace existing mapping rules with the new rules in the imported Rules Repository.

7.19.3. Export

This function allows you to export Rules Repository into an XML file. The file can be shared with others to help their preparation.

1. **Click Export Rules Repository** on the Tool Box as shown in Figure 144.

Figure 144

2. Select location folder and save the Rule Repository in XML file.

7.20. Auto Save

By default, the preparation tool automatically saves the templates every 3 minutes. This function allows you to disable the Auto Save function and change the time Interval.

1. Select/unselect the check box in Figure 145 to enable/disable Auto Save.

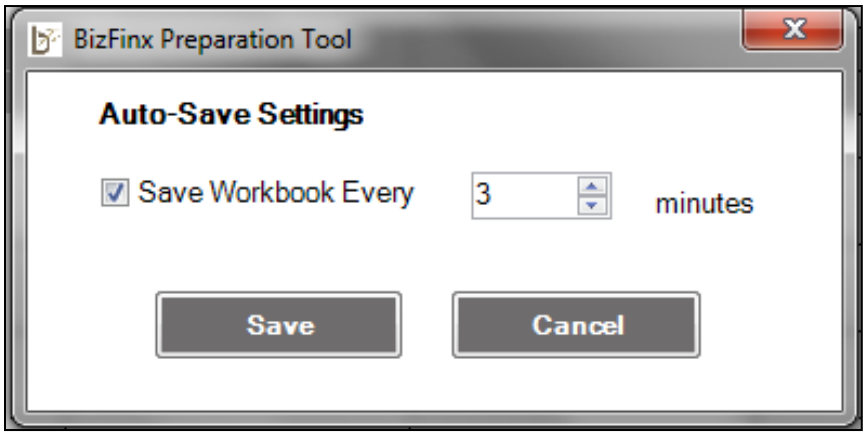


Figure 145

2. Set the time interval in minutes to Auto Save the templates.
3. Click **Save** to save your changes.

7.21. Freeze Pane

This function allows you to freeze a portion of the templates, and to scroll the rest of the templates. You can also use this function to unfreeze panes in the templates.

1. Select a section in the template as shown in Figure 146.

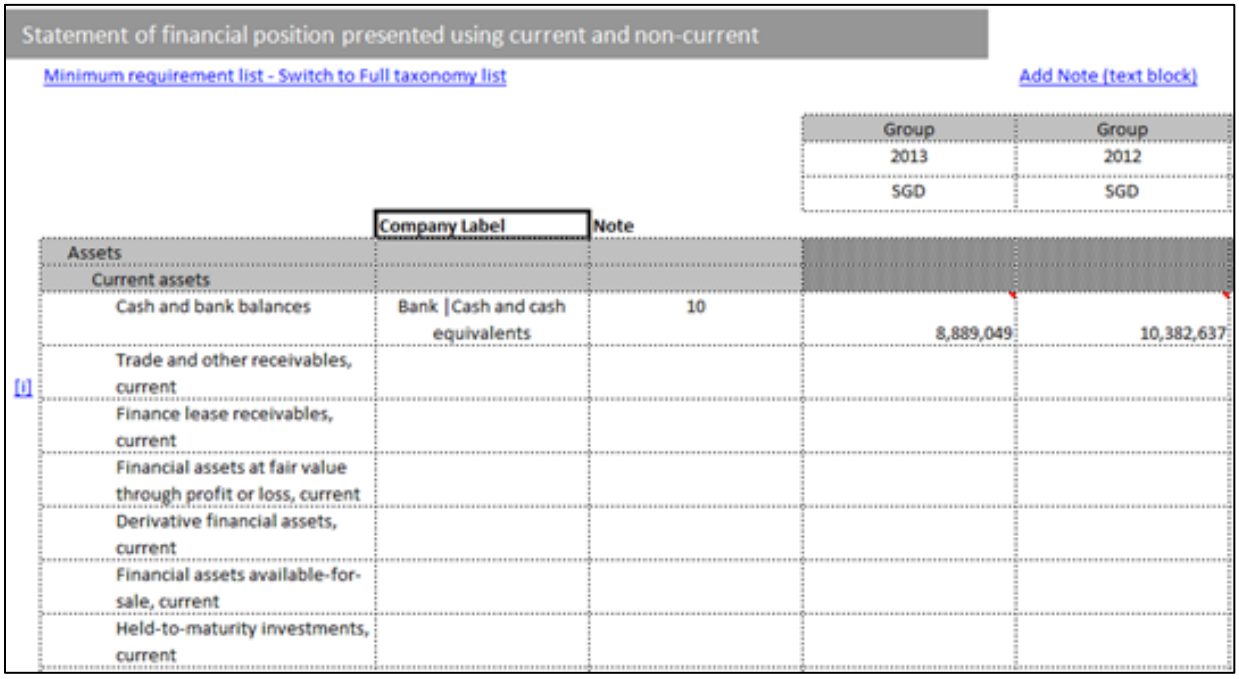


Figure 146

2. Click on **Freeze Pane** as shown in Figure 147.

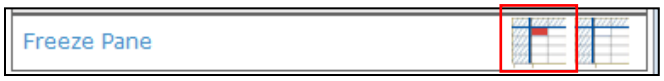


Figure 147

3. Freeze Pane will apply on the templates.
4. Click **Unfreeze Pane** as shown in Figure 148, and you can unfreeze pane.

Figure 148

8. BizFin^{x} Embedded Excel Conversion Utility

BizFin^{x} Embedded Excel Conversion Utility helps in the conversion of embedded MS Excel objects in MS Word document into MS Word tabular format for use as source document in BizFin^{x} Preparation Tool.

As part of the conversion process, 'Track Changes' in the document are accepted and blank columns may be removed from tables without merged cells.

1. On installing the BizFin^{x} preparation tool, the **BizFin^{x} Embedded Excel Conversion Utility** gets installed on your machine and a shortcut icon is displayed on the desktop as shown in Figure 149

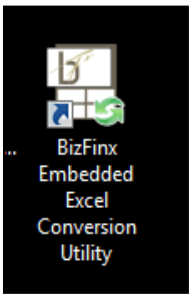


Figure 149

2. Double click to open the **"BizFin^{x} Embedded Excel Conversion Utility"** and the startup window will open as shown in Figure 150 below

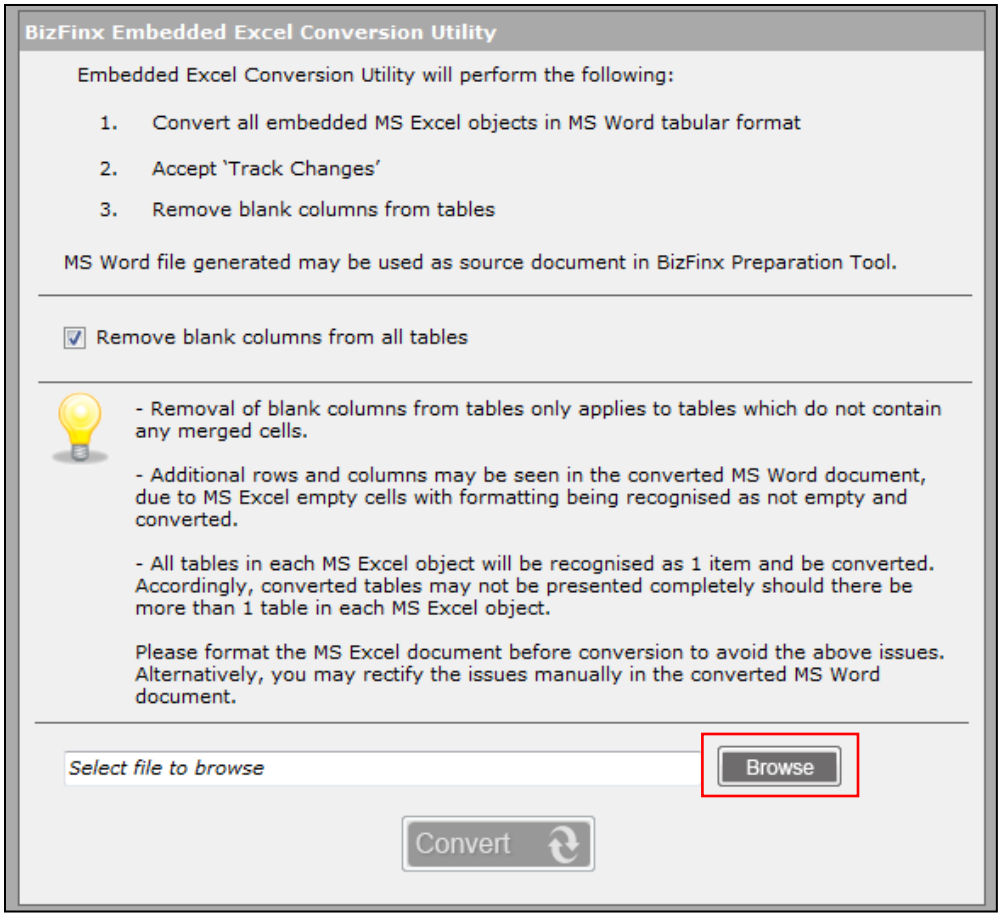


Figure 150

3. Click **Browse** to select a Word document with embedded Excel tables as shown in Figure 150. Click **Open** to browse as shown in Figure 151.

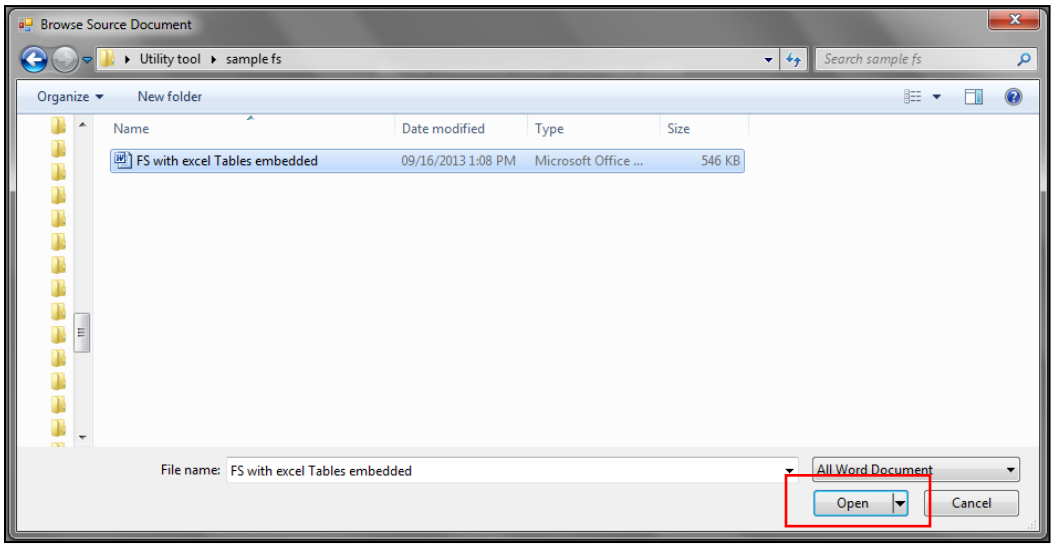


Figure 151

4. Click **Convert** to start the process of conversion as shown in Figure 152.

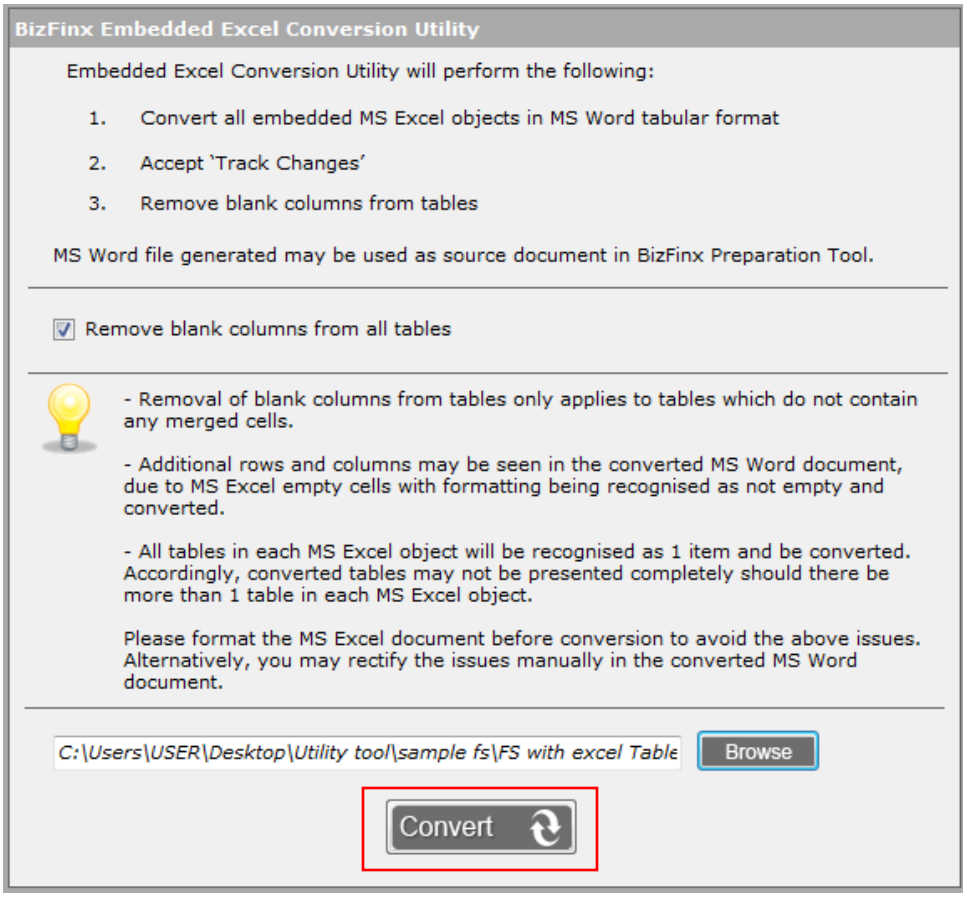


Figure 152

5. The conversion process will start. Once the process is finished you will get to see the Save As window as shown in Figure 153.

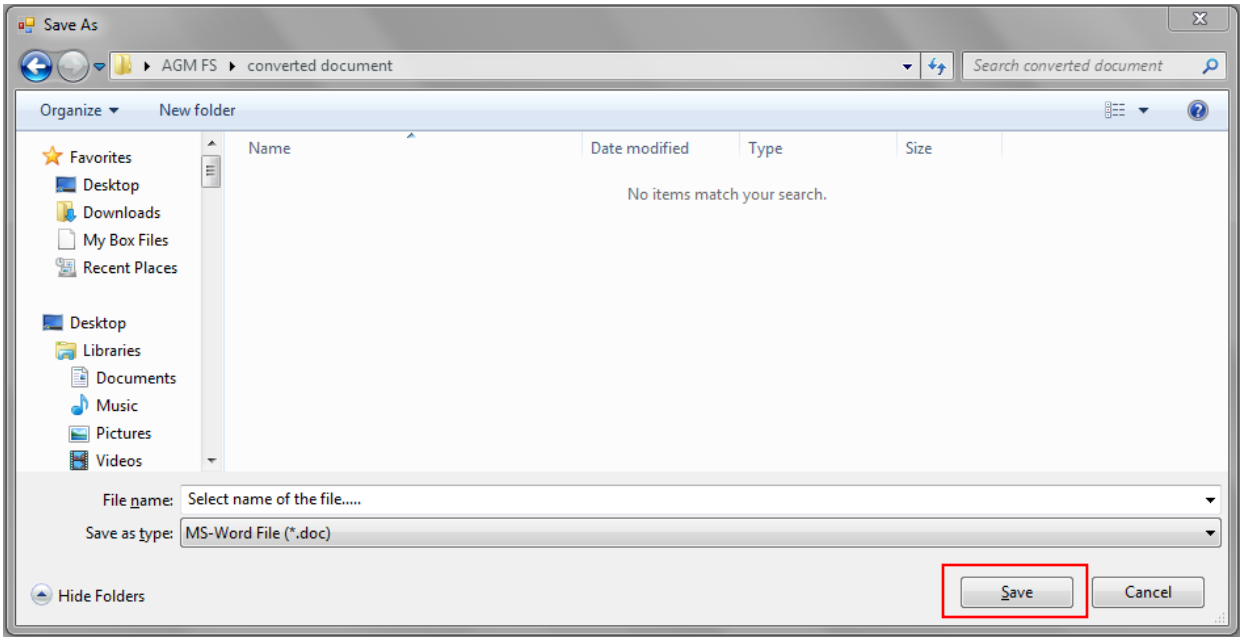


Figure 153

6. Type the name of the file and **Save** the converted file on your machine. Once you save the file, a message will be shown as per Figure 154.

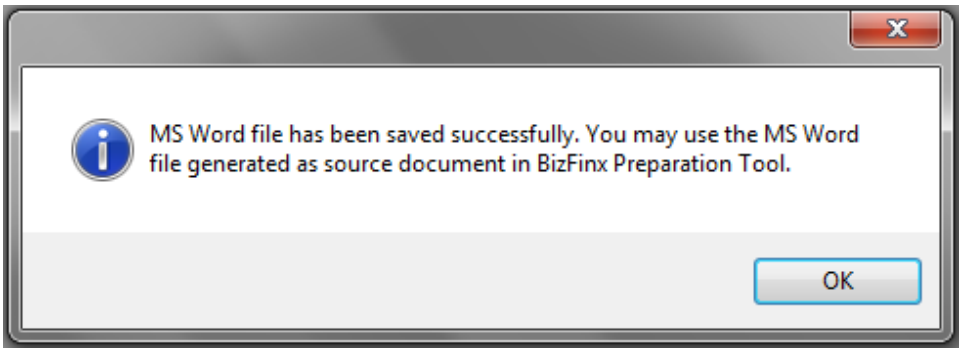


Figure 154