

User Manual

bizfin^x Preparation Tool

Version 2.1.0

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1. Installation

1.1. Introduction to the preparation tool

The Accounting and Corporate Regulatory Authority (ACRA) has released the BizFin^x preparation tool to the public. BizFin^x preparation tool may be used by companies to prepare XBRL financial statements in accordance with the revised XBRL filing requirements and new ACRA Taxonomy.

With the revised filing requirements, all Singapore incorporated companies (unless exempted) which are either unlimited or limited by shares and required to file financial statements with ACRA will be required to file a full set of financial statements in XBRL according to a minimum requirement list within the ACRA Taxonomy.

As part of the ACRA XBRL Revamp, ACRA will be making available BizFin^x preparation tool free of charge to enable companies to prepare a full set of financial statements in accordance with the revised XBRL filing requirements and new ACRA Taxonomy. This preparation tool will replace the existing FS Manager upon implementation of the enhanced XBRL system scheduled on 3 March 2014.

BizFin^x preparation tool templates have been designed to reflect the presentation of the financial statements as far as possible, in facilitating the preparation of financial statements in XBRL. In addition, several key features of BizFin^x preparation tool are provided to address feedback from preparers of XBRL financial statements using FS Manager:

- BizFin^x preparation tool is an offline tool for preparers to enjoy the convenience of preparing their financial statements without connecting to the internet. This is in contrast to existing FS Manager, which is an online tool.
- Enhanced text editor within this new tool will be more user-friendly and minimises formatting issues.

The tool also 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.

This User Guide covers the various functions and features of the preparation tool. The chapters are organised in accordance with the steps of how companies usually prepare a set of financial statements in XBRL format.

1.2. Minimum system requirements

In order to install the BizFin^x preparation tool, your machine will need to meet certain 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 <i>Note: For instructions on how to check the amount of RAM is installed on your machine, please refer to:</i> http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has
Hard Disk Space	200 MB for Preparation Tool - of free space
Monitor Resolution	1280x800 and above
Operating System and Software	
Operating System and Software	Windows Vista, Windows 7, Windows 8 <i>Note: For instructions on how to check the version of your operating system, please refer to:</i> http://windows.microsoft.com/en-US/windows/which-operating-system
Microsoft .net Framework	Framework 3.5 SP1 or later, installed
Microsoft® Office	MS Office 2003, MS Office 2007, MS Office 2010, MS Office 2013. <i>Note: For instructions on how to check the version of Microsoft® Office you are using, please refer to:</i> 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

You can click on the Registration Form on the webpage (accessible through ACRA website at www.acra.gov.sg) to fill in your email address and other particulars. Make sure your email address is entered correctly. The download link will be sent to the email address provided by you.

There are two types of installers available, based on the version of Microsoft® Office suite installed on your computer:

- Users with Microsoft® Office 2003
- Users with Microsoft® Office 2007, 2010 and 2013

Please select the version of the installer to download based on the version of MS Office installed on your computer.

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.

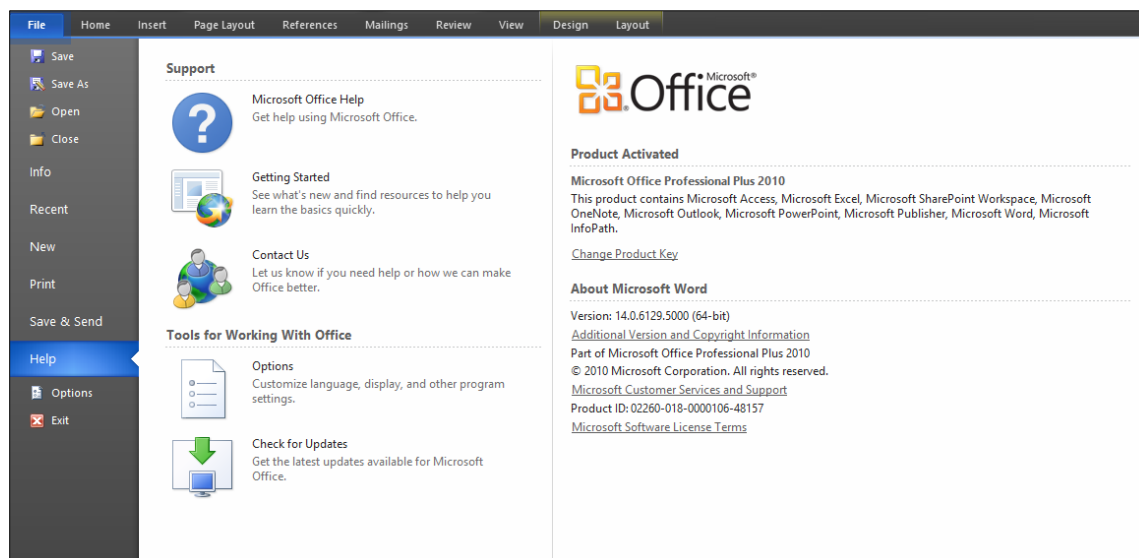


Figure 1

1.4. Things to note before installation

1. Dot Net Framework required

The BizFin^x preparation tool needs the Microsoft .net Framework version 3.5 Service Pack 1 to function. If this is not installed on your computer, the Preparation Tool installer will quit and direct you to download this software. Below is the link to download and install the Microsoft .net Framework 3.5 Service Pack 1:

<http://www.microsoft.com/en-us/download/details.aspx?id=25150>

2. Supported versions of Microsoft® Office

Please ensure that a supported version of Microsoft® Office is installed on the system. The following are the supported editions for each version of Microsoft® Office:

MS® Office 2003	Professional
MS® Office 2007	Standard, Small Business, Professional, Professional Plus, Ultimate, Enterprise
MS® Office 2010	Home and Business, Standard, Professional, Professional Plus
MS® Office 2013	Home and Business, Standard, Professional, Professional Plus

3. Administrator rights

You will need to have “Administrator” rights on your computer to install the BizFin^x preparation tool. If you are using a computer provided by your company which does not allow you to install software on it, please consult the technical support division in your organisation to help you install the Preparation Tool.

4. Default font size and magnification setting

On some computers, you have configured your display settings to show fonts at 125% or higher of the default value to help read and identify text better. However, the templates on the preparation tool might look different from its original intended look. We recommend that you set your Text and other items size to the default 100%.

5. Norton anti-virus issue

On some computers, it might happen that the antivirus may delete the tool as when you install the tool. Follow the following steps to facilitate proper installation:

- Go to notification area appearing to the bottom right of the task bar and right click on the Norton antivirus icon.
- Select disable Antivirus auto protect, a window will appear.
- Select appropriate time interval to disable auto protection.
- Download the tool and install on your system.



The same installer package can be used to install the preparation tool on multiple computers.

1.5. Install

1. Double click on the installer of the BizFin^x preparation tool with “.exe” extension to install the Preparation Tool. You will see the BizFin^x preparation tool Setup Wizard as shown in Figure 2.

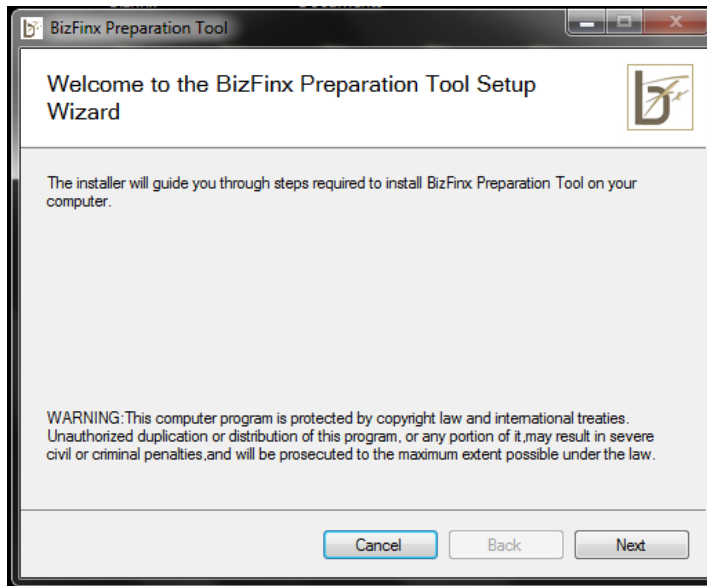


Figure 2

2. Click **Next**. The BizFin^x preparation tool license agreement is displayed as shown in Figure 3.

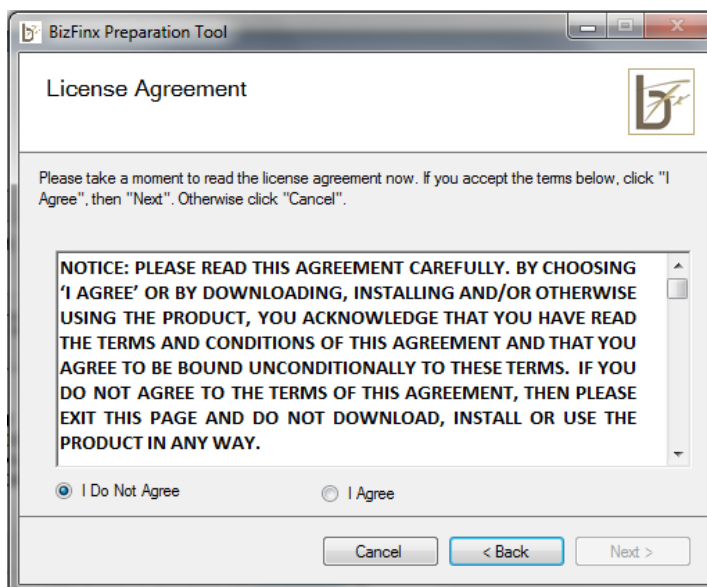


Figure 3

3. Click **Next** to proceed. The BizFin^x preparation tool prompts you to confirm as shown in Figure 4.

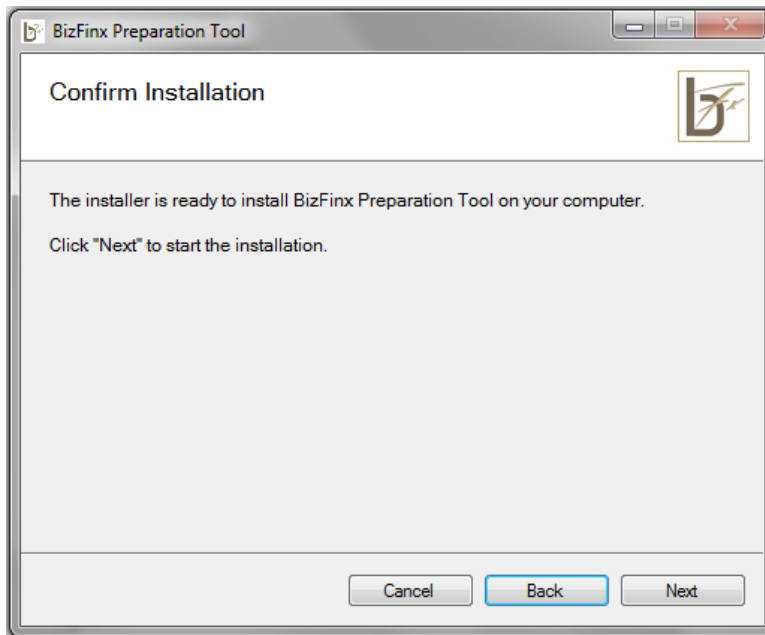


Figure 4

4. Click **Next** to begin installation. The installation process starts. Once installation is complete, the Installation complete window is displayed as shown in Figure 5.

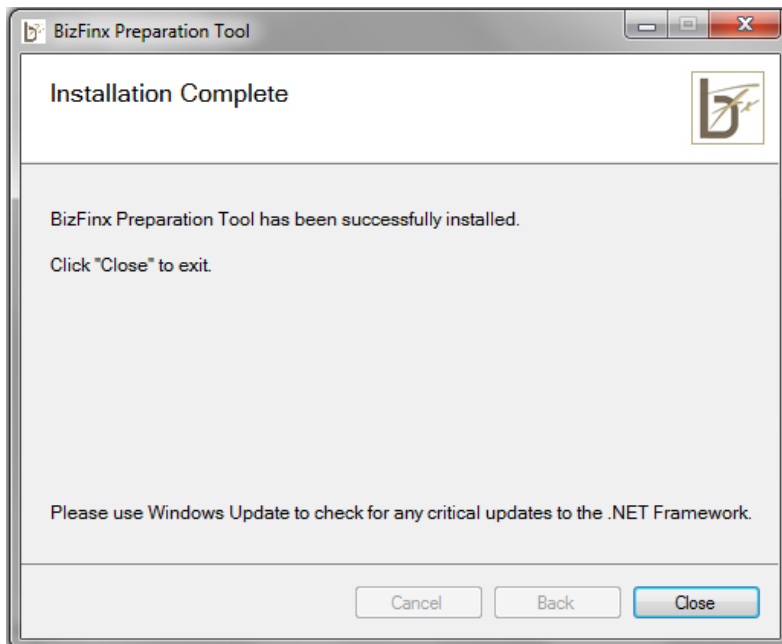


Figure 5

- Click **Close**. A short cut to the BizFin^x preparation tool application is created on your desktop as displayed in Figure 6.



Figure 6

1.6. Installing updated version of the tool

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

- Download the updated version of the BizFin^x preparation tool.
- Double click to open and run the setup file downloaded. You will see the progress window as displayed in Figure 7 followed by a prompt message as displayed in Figure 8.

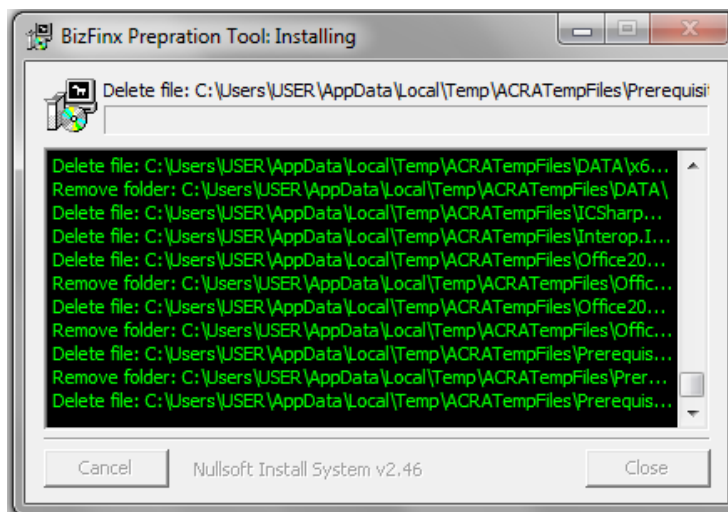
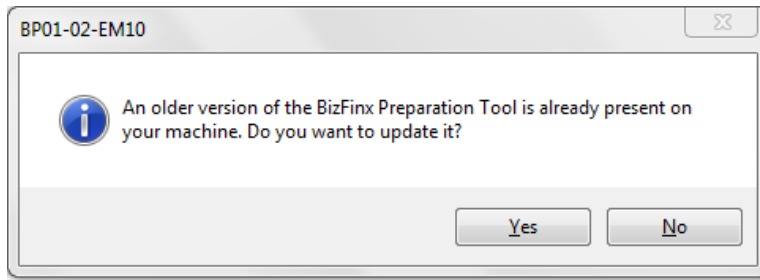
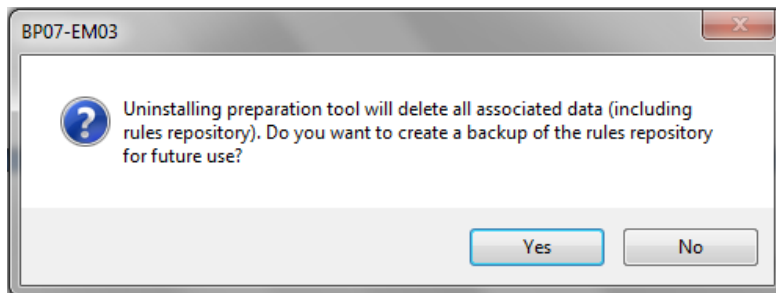


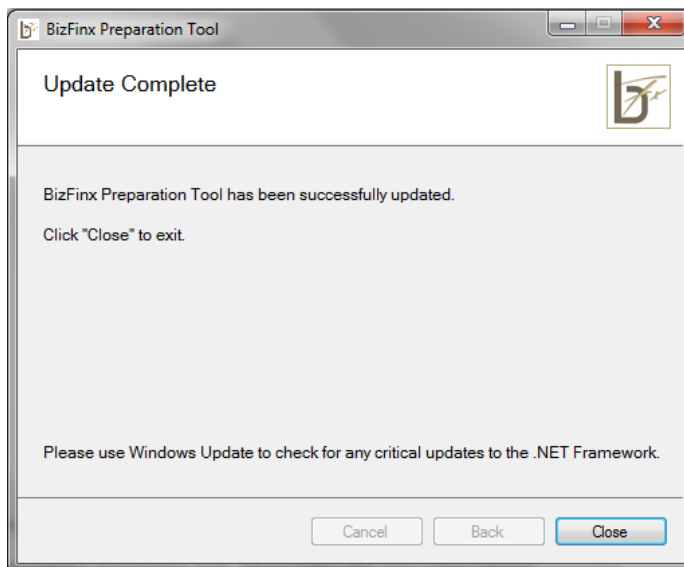
Figure 7

**Figure 8**

3. Click **Yes** to update, a prompt message will be displayed as per Figure 9.

**Figure 9**

4. Select **Yes** or **No** to proceed. Once update is completed, the 'Update Complete' window will be displayed as shown in Figure 10.

**Figure 10**

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

1.7. Uninstall

To uninstall the Preparation Tool, please follow the instructions below:

1. Go to the Start Menu in Microsoft® Windows and click on the **Uninstall** option under the BizFinx preparation tool menu option as shown in Figure 11.

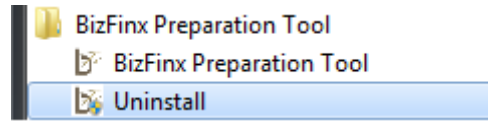


Figure 11

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

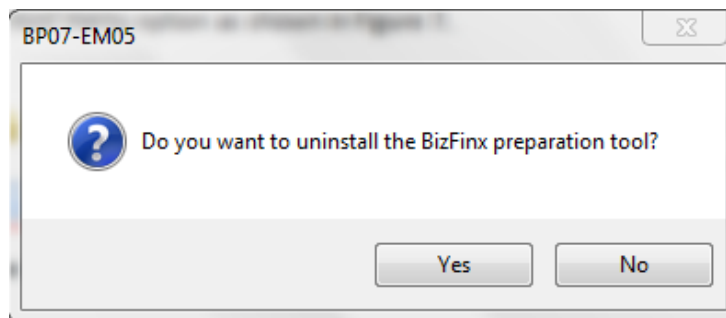


Figure 12

- 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 the 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.

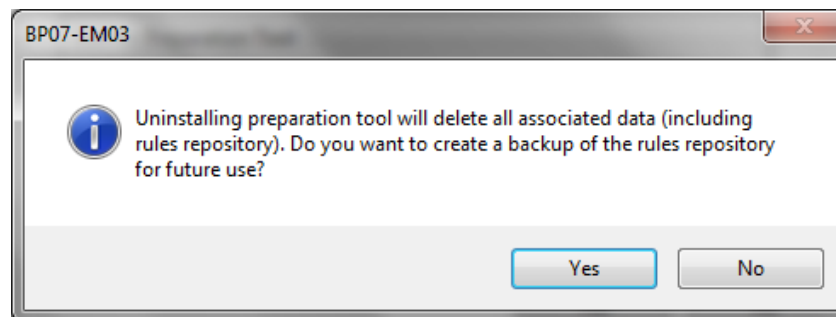


Figure 13

- c. Click **Yes** or **No** to proceed. The Preparation Tool un-installation process will complete automatically.

2. Get Started

2.1. Introduction page

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



Figure 14

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 15.

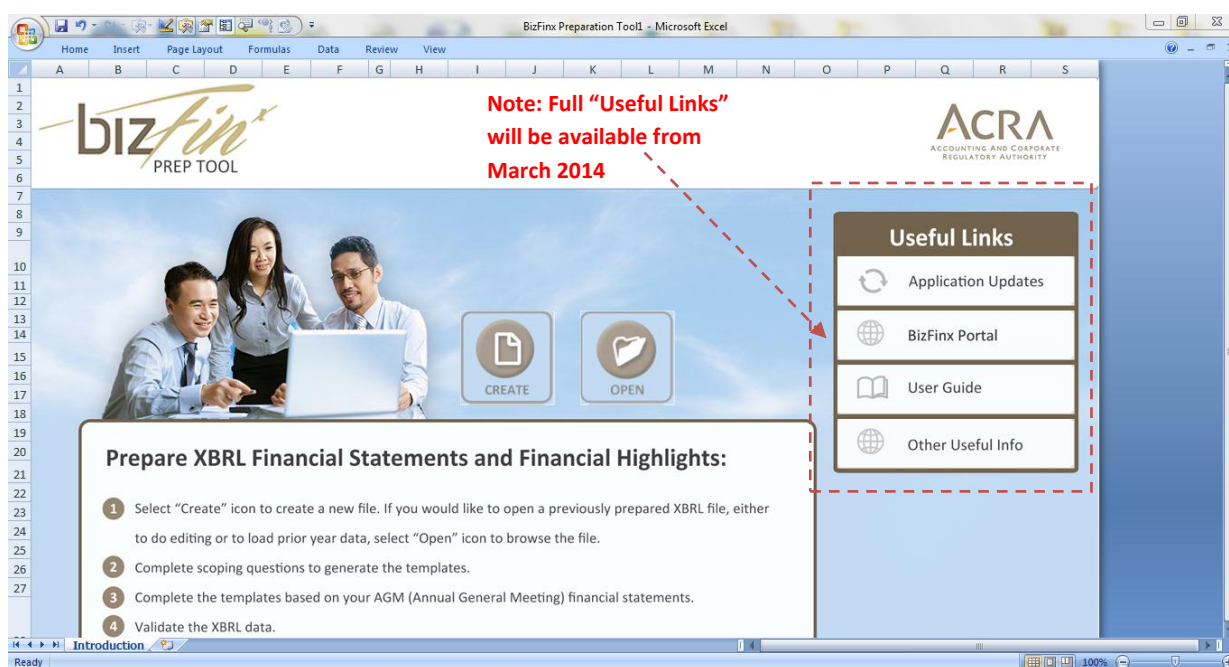


Figure 15

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

Create XBRL Financial Statements: To create a new set of XBRL financial statements.

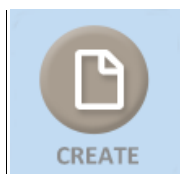


Figure 16

Open XBRL Financial Statements: To open a previously saved XBRL financial statements to either edit or load prior year data.

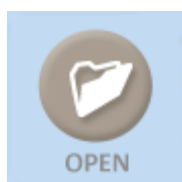


Figure 17

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.
- **BizFin^x Portal:** Click on this link to navigate to the BizFin^x portal to upload the financial statements in XBRL.
- **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 flow

There are two ways to start the preparation of XBRL financial statements:

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

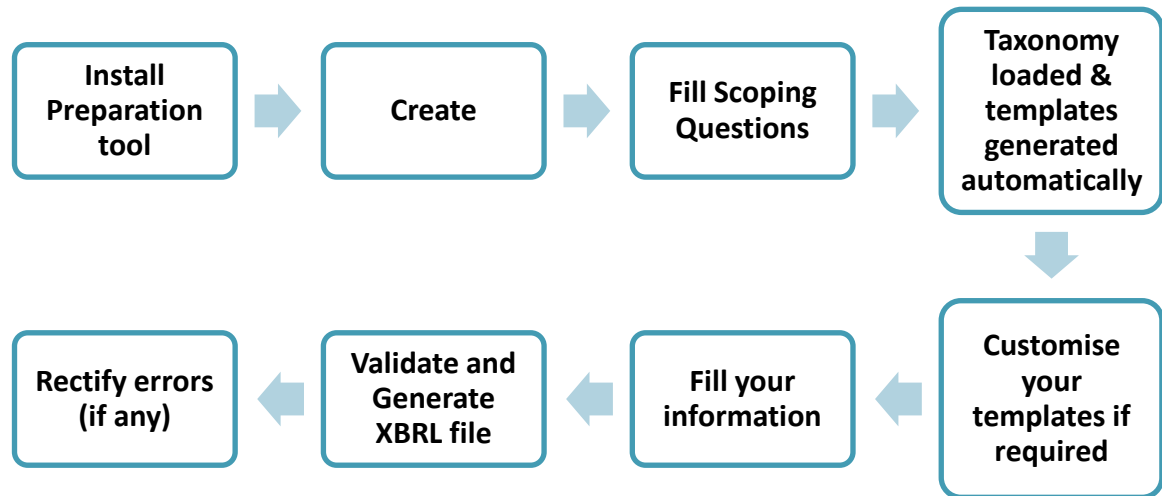


Figure 18

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

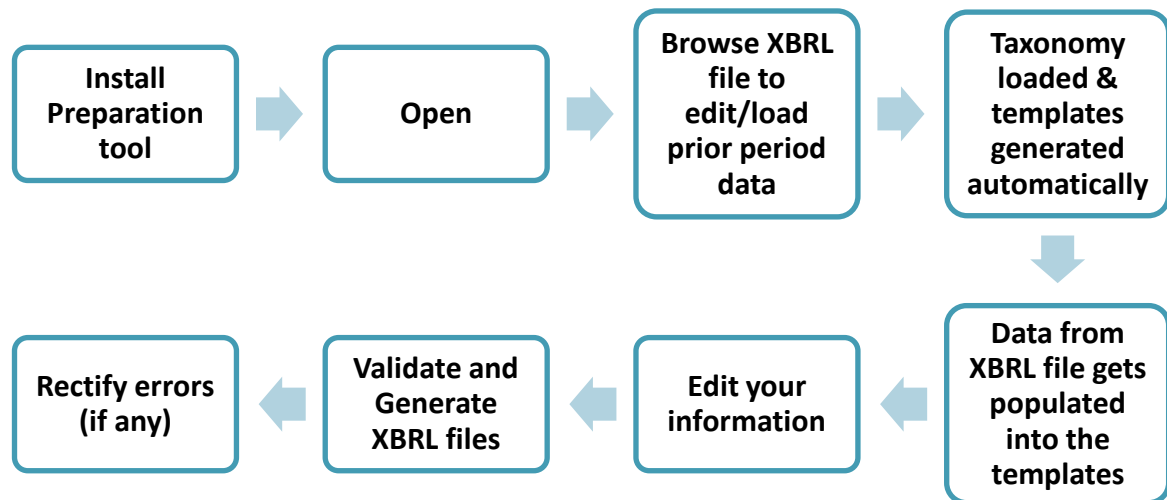


Figure 19



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 set of XBRL financial statements

Choose **Create** if you want to prepare a new set of XBRL financial statements. You will need to fill in the scoping 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 20.

The screenshot shows the 'BizFinx Preparation Tool' window. The 'Upper Panel' contains the following questions:

- Name of Company
- Unique Entity Number
- Type of XBRL Instance Document Prepared
- Nature of Reporting Company Filing Financial Statement Highlights
- Type of Accounting Standard Used to Prepare Financial Statements
- Type of Company During Current Period
- Whether Company is a Charity Registered with Commissioner of Charities for Current Period
- Current Period Start Date
- Current Period End Date
- Taxonomy Version

A 'Next' button is located at the bottom right of the Upper Panel.

Figure 20



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 21.

BizFinx Preparation Tool

Name of Company	Test Company
Unique Entity Number	1999123450
Type of XBRL Instance Document Prepared	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	Public company
Whether Company is a Charity Registered with Commissioner of Charities for Current Period	
Current Period Start Date	01-01-2013
Current Period End Date	31-12-2013
Taxonomy Version	SFRS_2013_v1.0

Lower Panel

Whether company is dormant for current period

Whether company is listed as at current period end date

Type of exchange on which company is listed

Whether company is preparing financial statements for first time since incorporation

Prior period start date

Prior period end date

Whether financial statements are audited

Nature of financial statements - Company level or consolidated

Description of presentation currency

Level of rounding used in financial statements

Whether there are restatements to comparative amounts

Whether there are reclassifications to comparative amounts

Whether there are changes to comparative amounts due to other reasons

Type of statement of financial position

Whether all items of income and expense are presented in a single statement of comprehensive income, or statements of income, statement of statement of comprehensive income

Proceed

Figure 21

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 22.

Content Page

More Options (Document Actions)

General

Filing information

Disclosures

Statements

Notes

Document Actions

Minimum requirement list templates are marked in grey

Update Template Select All Templates Switch View

General

[x] [10000000] Filing information

Disclosures

[x] [11000000] Full set of financial statements

[x] [12000000] Directors' report

[x] [13000000] Statement by directors

[x] [14000000] Independent auditors' report

Statements

[x] [21100000] Statement of financial position presented using current and non-current

[x] [22200000] Income statement classified by nature of expense

[x] [23100000] Statement of comprehensive income, OCI components presented

[x] [24100000] Statement of changes in equity

[x] [25200000] Statement of cash flows using indirect method

Notes

[x] [30020000] Note - Corporate and general information

[x] [30030000] Note - Summary of significant accounting policies

[x] [31010000] Note - Cash and bank balances

[x] [31030000] Note - Trade and other receivables

[x] [31040000] Note - Financial assets available for sale

[x] [31050000] Note - Held-to-maturity investments

[x] [31060000] Note - Derivative financial instruments

[x] [31070000] Note - Finance lease receivables

[x] [31080000] Note - Inventories

[x] [31090000] Note - Construction contracts

[x] [31100000] Note - Development properties

[x] [31110000] Note - Deferred tax assets and liabilities

[x] [31130000] Note - Government grants

[x] [31140000] Note - Investments in subsidiaries

[x] [31150000] Note - Investments in associates

TOOLBOX **MAPPING ASSISTANT** **SOURCE** **PREVIEW** **VALIDATE**

Figure 22

2.4. Open an existing XBRL financial statements

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 23.



Figure 23

A. Edit data: Select “Edit Data” if you want to open a previously saved XBRL financial statement. 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 financial statements, 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 24.

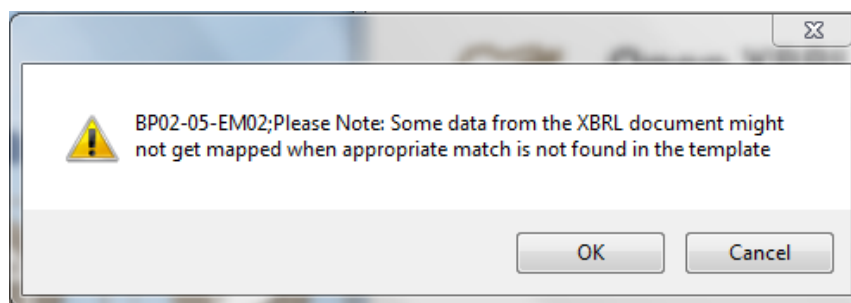



Figure 24

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 22.
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 financial statements.

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 25.

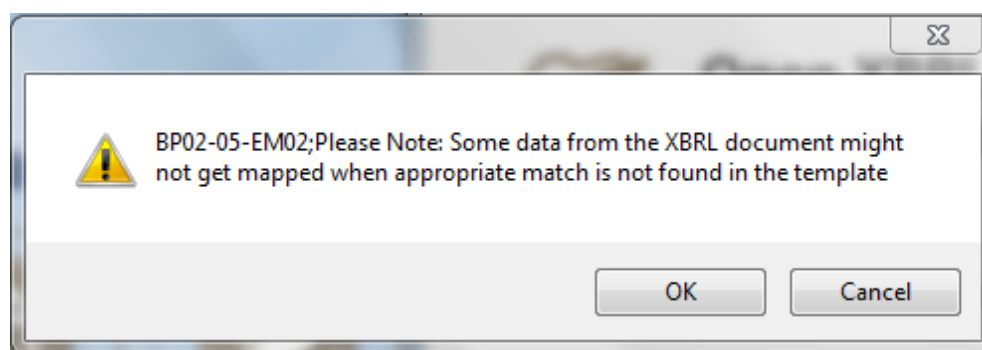
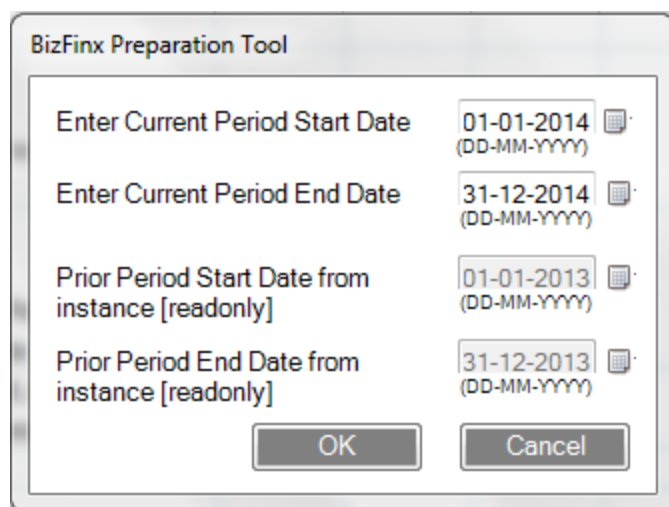


Figure 25

4. Click **Ok**, and a screen will open for you to enter Current period dates of the XBRL financial statements (Figure 26). The prior period dates are automatically populated using the dates present in the XBRL file.



The image shows a dialog box titled "BizFinx Preparation Tool". It contains four date input fields, each with a calendar icon to its right. The first two fields are for the "Current Period": "Enter Current Period Start Date" with value "01-01-2014 (DD-MM-YYYY)" and "Enter Current Period End Date" with value "31-12-2014 (DD-MM-YYYY)". The next two fields are for the "Prior Period" and are marked as "readonly": "Prior Period Start Date from instance [readonly]" with value "01-01-2013 (DD-MM-YYYY)" and "Prior Period End Date from instance [readonly]" with value "31-12-2013 (DD-MM-YYYY)". At the bottom of the dialog are "OK" and "Cancel" buttons.

Figure 26

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 financial statements, 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 27.

Some genuine errors are found. Before the tool can proceed with opening the saved file of previous version, please rectify the errors and click continue. The errors are displayed below. Double click on the element name to navigate to the errors and rectify them.

No	Error Message	Section
1	<p>Mismatch in value provided for same field.</p> <p><u>Element(s) to check</u></p> <ul style="list-style-type: none"> - Balance at end of period (asof_20110630) = 254911 (Thousands) - * Total equity (asof_20110630) = 255345 (Thousands) 	<p>SOCIE</p> <p>SFPCurrentNonCurrent</p>
2	<p>Mismatch in value provided for same field.</p> <p><u>Element(s) to check</u></p> <ul style="list-style-type: none"> - Total trade and other receivables (asof_20110630_ThirdPartiesMember) = 78639 (Thousands) - Total trade and other receivables (asof_20110630_ThirdPartiesMember) = 78413 (Thousands) 	<p>NoteTradeAndOtherRece</p> <p>NoteTradeAndOtherRece</p>
3	Mismatch in value provided for same field.	

Continue

TOOLBOX MAPPING ASSISTANT SOURCE PREVIEW VALIDATE

Figure 27

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 not all errors are 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 up. On the top of the template, you can see the User Menu as shown in Figure 28.



Figure 28

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 3.2](#) 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 29. Please refer to [section 7](#) to see more details on the Tool Box functions.

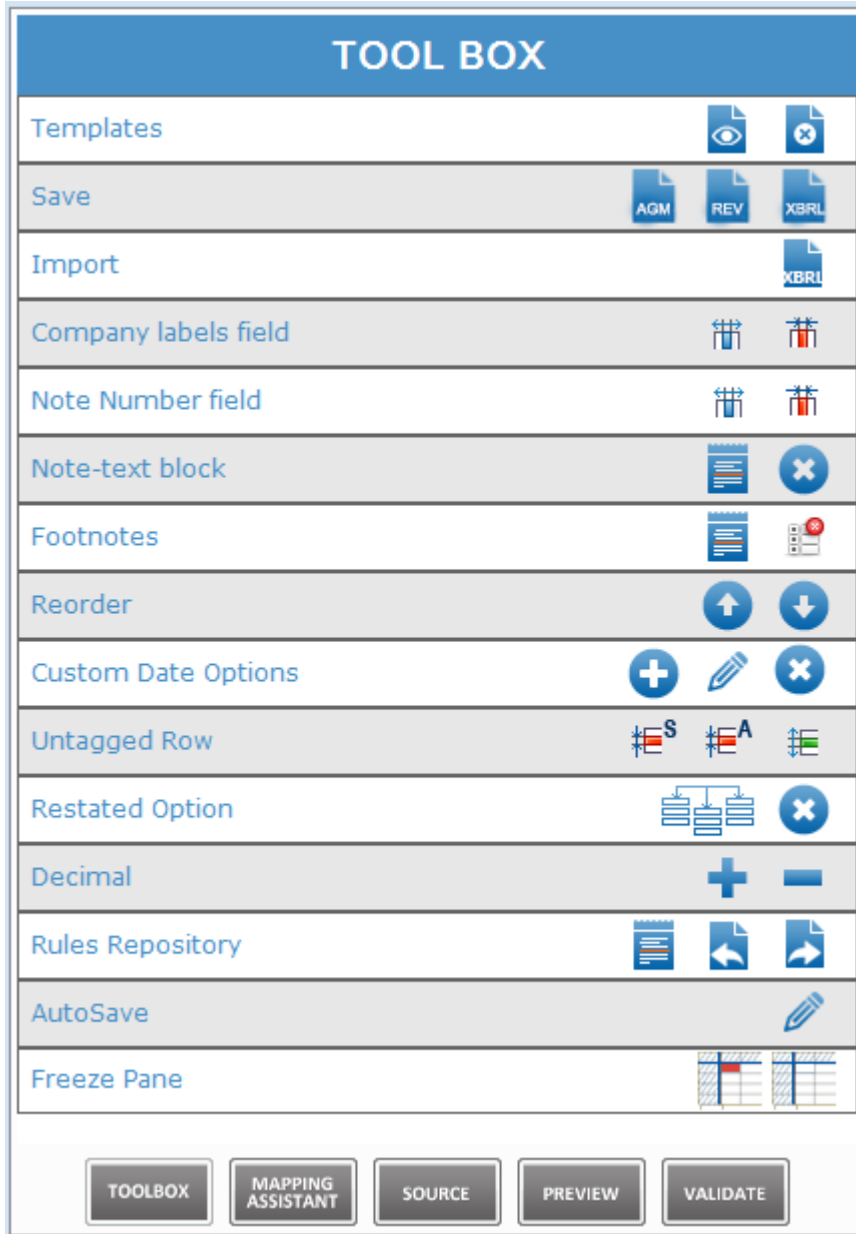






Figure 29

3.1.3. 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 30.



 HOME
  TOOLBOX
  HELP

Statement of financial position presented using current and non-current

[Minimum requirement list - Switch to Full taxonomy list](#)

	Company Label	Note	
Assets			
Current assets			
Cash and bank balances	cash	2	10
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 30

2. Click **Help**, the panel will be display Help as shown in Figure 31.

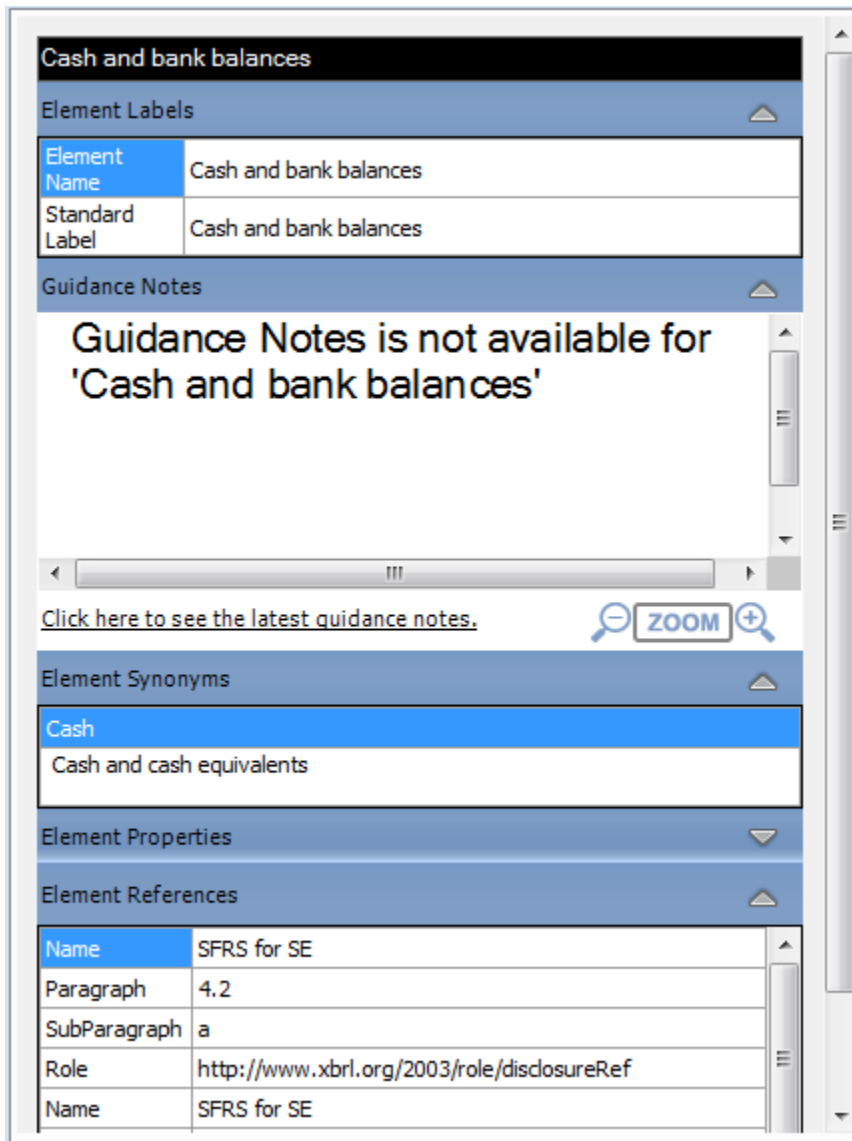


Figure 31

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



To view Help for other elements, double click the element name appearing on the left of the templates, Or you can click on the element and then click on the Help icon in the User Menu.

3.2. 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.

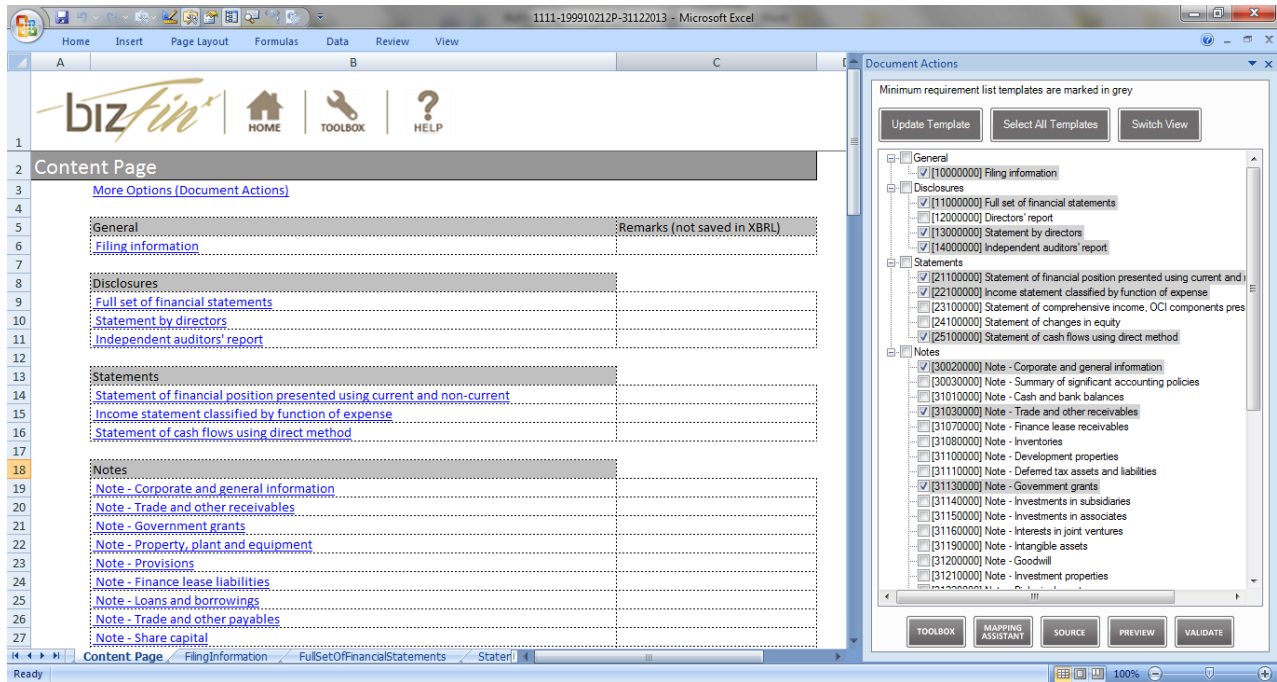


Figure 32

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 32. 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.

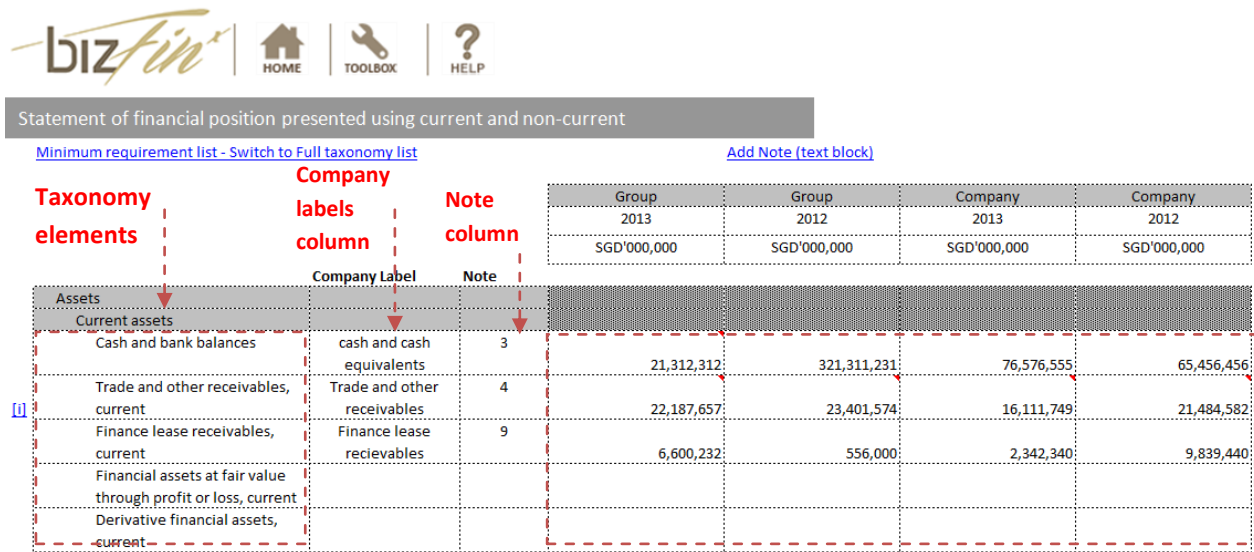
Notes: Notes to the financial statements report the details and additional information of the main reporting statements, such as the income statement. The list of templates loaded for the Notes are displayed here.

3.3. 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.

3.3.1. 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 33 shows what the Statement of Financial Statement looks like on the preparation tool.



Taxonomy elements	Company labels	Note	Group 2013	Group 2012	Company 2013	Company 2012
Assets			SGD'000,000	SGD'000,000	SGD'000,000	SGD'000,000
Current assets						
Cash and bank balances	cash and cash equivalents	3	21,312,312	321,311,231	76,576,555	65,456,456
Trade and other receivables, current	Trade and other receivables	4	22,187,657	23,401,574	16,111,749	21,484,582
Finance lease receivables, current	Finance lease receivables	9	6,600,232	556,000	2,342,340	9,839,440
Financial assets at fair value through profit or loss, current						
Derivative financial assets, current						

Figure 33

- 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.
- 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.
- 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 so as 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.

3.3.2. 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 34 shows what the disclosure note template looks like on the preparation tool.

The screenshot displays the Bizfin software interface for the 'Note - Property, plant and equipment' template. The interface includes a navigation bar with 'HOME', 'TOOLBOX', and 'HELP' icons. The main area displays a table for 'Total land and building', 'Motor vehicles', 'Other vehicles', and 'Machinery' with columns for '2013' and 'SGD'000'. A 'Taxonomy elements' section on the left lists various disclosure items like 'Disclosure of property, plant and equipment', 'Gross carrying amount, property plant and equipment', and 'Additions other than through business combinations'. The bottom of the screen shows a tabbed interface with 'NoteGovernmentGrants', 'NotePropertyPlantAndEquipment', and 'NoteProvisions'.

	Total land and building	Motor vehicles	Other vehicles	Machinery
2013				
SGD'000				

Taxonomy elements

- Disclosure of property, plant and equipment
- Disclosure of detailed information about property, plant and equipment
- Gross carrying amount, property plant and equipment
- Gross carrying amount at beginning of period
- Additions other than through business combinations
- Acquisitions through business combinations
- Disposals
- Write-offs
- Decrease through loss of

Ready

Figure 34

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**.

3.4. 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.

3.4.1. 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 35.

Statement of financial position presented using current and non-current					
Minimum requirement list - Switch to Full taxonomy list					
	Company Label	Note	Group 2013 SGD	Group 2012 SGD	Company 2013 SGD
Assets					
Current assets					
Cash and bank balances					
Trade and other receivables, current					
Finance lease receivables, current					
Financial assets at fair value through profit or					

Figure 35

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 36.

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33

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

Group	Group	Company
2013	2012	2013
SGD	SGD	SGD

	Company Label	Note				
Assets						
Current assets						
Cash and bank balances						
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 36



- In full taxonomy view, all the elements that belong to minimum requirement list will be highlighted in green as shown in Figure 36.
- 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.

3.4.2. 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 37.

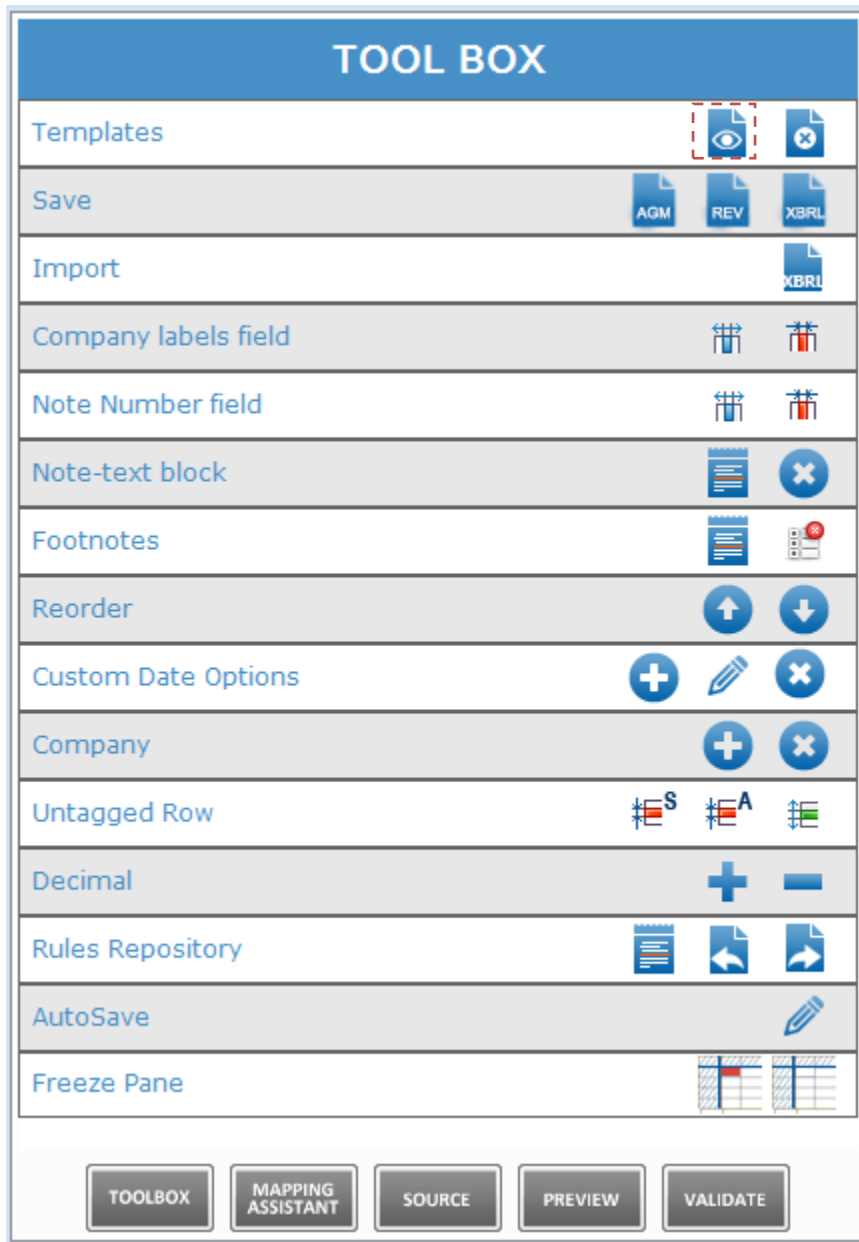


Figure 37

2. The pane for view templates will appear as shown in Figure 38.

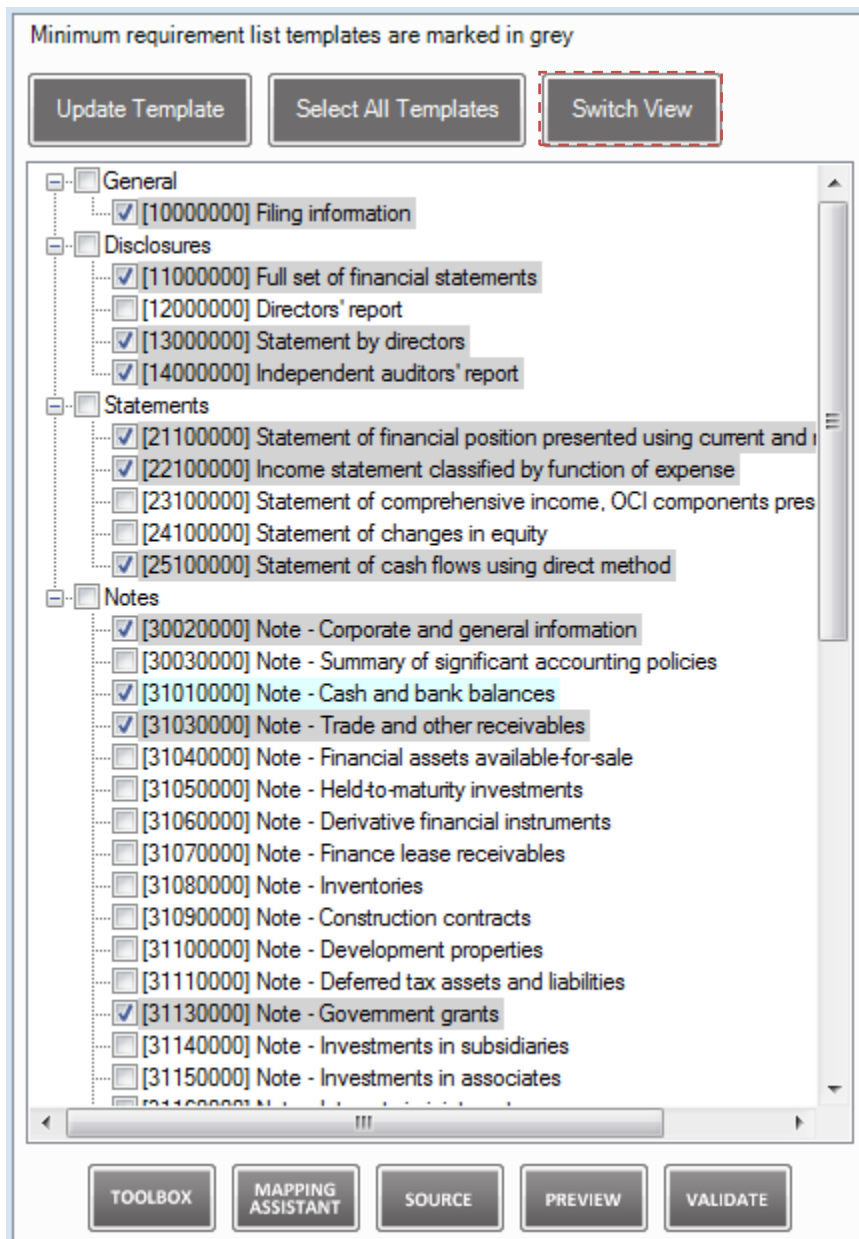


Figure 38

- Click **Switch View** as highlighted in the red box in Figure 38. The screen will be displayed as shown in Figure 39. 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 39.

Tick the check box to select type of view for each template

Sheet Title	Full View	Minimum View
Select All	<input type="checkbox"/>	<input type="checkbox"/>
[11000000] Full set of financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[13000000] Statement by directors	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[14000000] Independent auditors' report	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[21100000] Statement of financial position presented using current and non-current	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[22100000] Income statement classified by function of expense	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[25100000] Statement of cash flows using direct method	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[30020000] Note - Corporate and general information	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[31030000] Note - Trade and other receivables	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[31130000] Note - Government grants	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[31230000] Note - Property, plant and equipment	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[31240000] Note - Provisions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[31280000] Note - Trade and other payables	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[31290000] Note - Share capital	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[32010000] Note - Revenue	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[32020000] Note - Employee benefits expense	<input type="checkbox"/>	<input checked="" type="checkbox"/>
[32050000] Note - Selected income (expense)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Apply Changes

Figure 39

- Select check box for each template and click **Apply Changes**.
- The templates will switch to Full taxonomy list or minimum requirement list as per the check box selected against each template.

3.5. Linking primary statements with notes

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

3.5.1. Linking between primary statements and notes

Click **Add note (detail)** on Primary statement templates as shown in Figure 40. Templates for relevant primary items will open.

Income statement classified by function of expense

[Full taxonomy list - Switch to Minimum requirement list](#)

Note: Income items should be entered as positive sign while expense items should be entered in negative sign.

Income statement

Detail Tagging

	Group 2013	Group 2012
	SGD'000	SGD'000
Profit (loss)		
* Revenue		
Cost of sales		
Gross profit	0	0
Other income		
Distribution costs		
Administrative expenses		
Other expenses		
Other gains (losses)		
Finance costs		
Share of profit (loss) of associates and joint ventures accounted for using equity method		
* Profit (loss) before taxation	0	0
Income tax (expense) benefit		
* Profit (loss) from continuing		

[Add Note \(detail\)](#)

IndependentAuditorsReport / SFPCurrentNonCurrent / ISFunction / SCFDirect / NoteCorporateInformation / NoteC

Figure 40

When you are in the templates for notes, click on the **Primary Statement** shown in Figure 41. It will take you to the relevant primary statement.

Note - Revenue

[Minimum requirement list - Switch to Full taxonomy list](#)

[Primary Statements](#)

	Group 2013	Group 2012	Company 2013
	SGD'000	SGD'000	SGD'000
Revenue			
Sale of goods			
Rendering of services			
Revenue from construction contracts			

Figure 41

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 through 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 42.

1 bizfin | HOME | TOOLBOX | HELP

2 Filing information

3

9 Group

10

11 Disclosure of filing information

12 * Name of company 1111

13 * Unique entity number 199910212P

14 * Current period start date 01-01-2013

15 * Current period end date 31-12-2013

16 * Whether company is filing full set of financial statements in XBRL or financial statements highlights Full set of financial statements

17 * Type of accounting standard used to prepare financial statements SFRS

Click on edit to open scoping question and make changes to the filing information.

Figure 42

- Click on **Edit**. Scoping Question template opens up with the current data filled as shown in Figure 43. 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.

Name of Company	ABC Ltd.
Unique Entity Number	1999123450
Type of XBRL Instance Document Prepared	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	Public company
Whether Company is a Charity Registered with Commissioner of Charities for Current Period	
Current Period Start Date	01-01-2013
Current Period End Date	31-12-2013
Taxonomy Version	SFRS_2013_v1.0

Next

Whether company is dormant for current period	No
Whether company is listed as at current period end date	Yes
Type of exchange on which company is listed	Listed in securities exchange in Singapore
Whether company is preparing financial statements for first time since incorporation	No
Prior period start date	01-01-2012
Prior period end date	31-12-2012
Whether financial statements are audited	Yes
Nature of financial statements - Company level or consolidated	Company level
Description of presentation currency	Singapore, Dollars
Level of rounding used in financial statements	Actual
Whether there are restatements to comparative amounts	Yes
Whether there are reclassifications to comparative amounts	No
Whether there are changes to comparative amounts due to other reasons	No
Type of statement of financial position	Current and non-current
Whether all items of income and expense are presented in a single statement of comprehensive income	Single statement of comprehensive income

Figure 43

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.

- Click **More options** on the Content Page. The View template pane will be displayed as shown in Figure 44 on the right hand side of the screen.

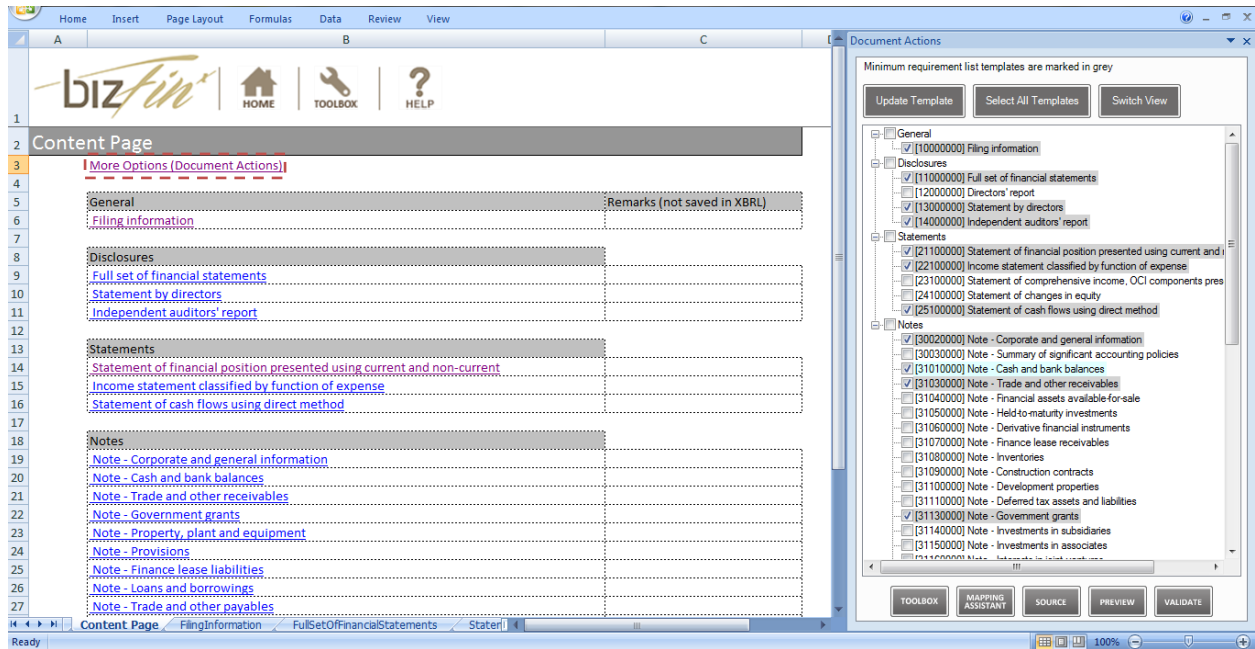


Figure 44

2. Check/uncheck the Checkboxes provided beside the templates to add/delete templates as shown in Figure 45.

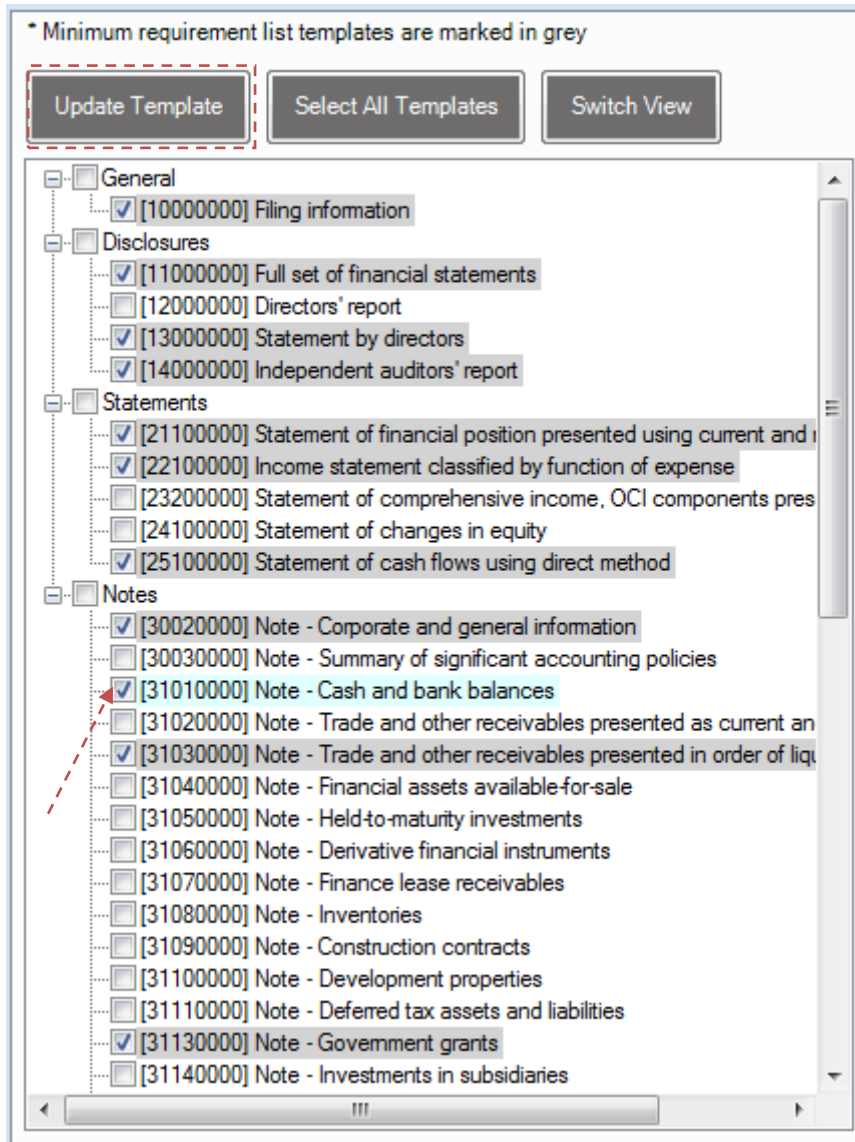


Figure 45

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 46.

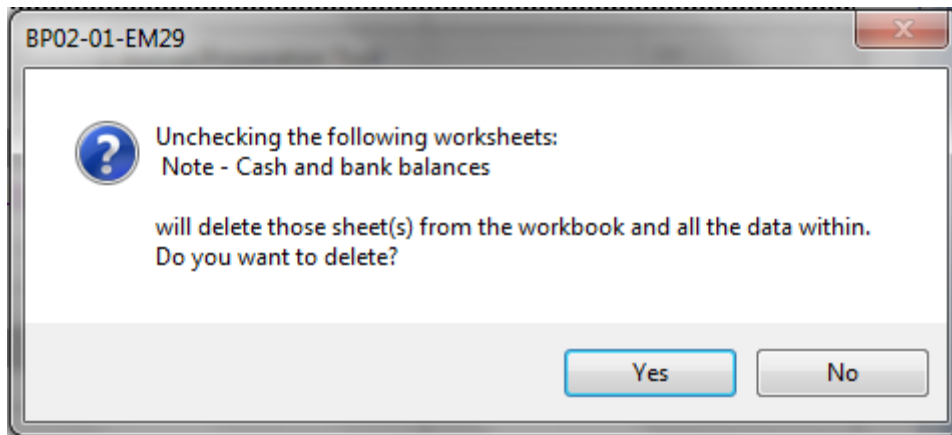


Figure 46

2. Click **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 47. All the templates will be selected.

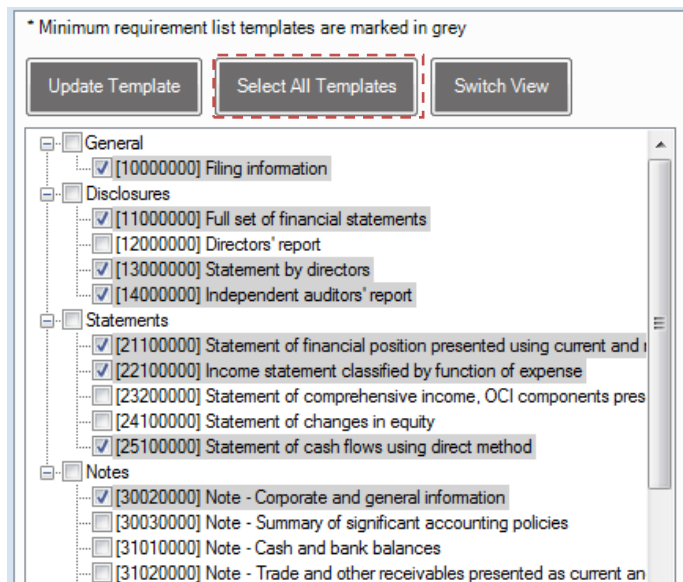


Figure 47

- Click on **Deselect All** as shown in Figure 48. All the templates that are not part of the minimum requirement list will be deselected.

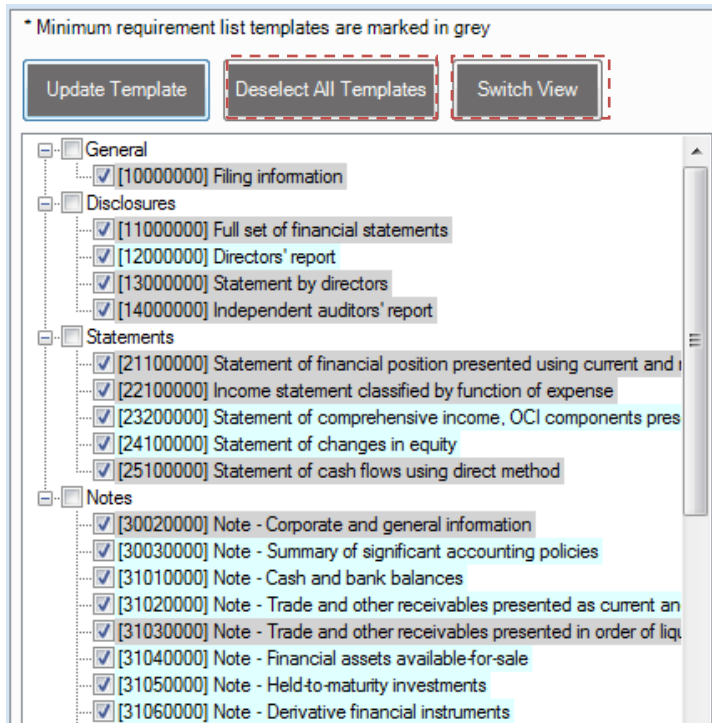


Figure 48



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 48. A screen is displayed as shown in Figure 49.

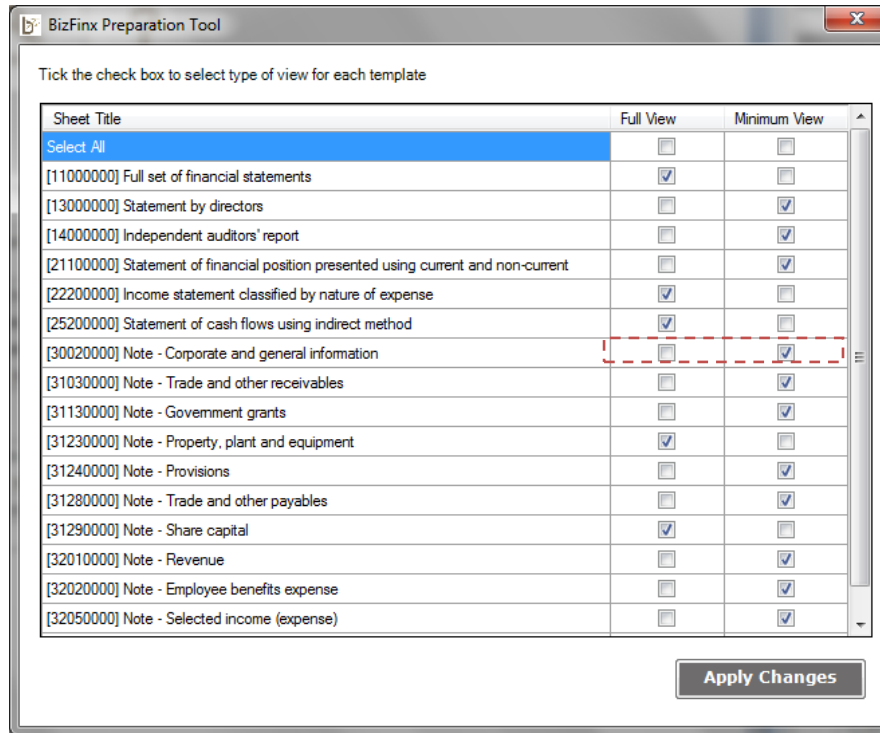


Figure 49

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 49.

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 50, 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											
		<table><tr><th>Group</th><th>Group</th></tr><tr><td>2012</td><td>2011</td></tr><tr><td>SGD</td><td>SGD</td></tr></table>				Group	Group	2012	2011	SGD	SGD
Group	Group										
2012	2011										
SGD	SGD										
	Company Label	Note									
Profit (loss)											
▪ Revenue											
Cost of sales											
Gross profit			0		0						
Other income											

Figure 50

1. Click **Add Company** on Tool Box as shown in Figure 51.



Figure 51

2. Company column will be added along with the Group in the selected layout in the template as shown in Figure 52.

Income statement, by function of expense						
			Group	Group	Company	Company
			2012	2011	2012	2011
			SGD	SGD	SGD	SGD
	Company Label	Note				
Profit (loss)						
* Revenue						
Cost of sales						
Gross profit			0	0	0	0
Other income						

Figure 52

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 53.



Figure 53

3. A message will pop up to confirm the action.
4. Click **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 54.

Income statement classified by function of expense

[Minimum Tagging List-Switch to Full list](#)

	01 January 2013 - 31 December 2013 SGD	01 January 2012 - 31 December 2012 SGD	01 January 2012 - 01 June 2012 SGD
Profit (loss)			
* Revenue			
Cost of sales			
Gross profit	0	0	0
Other income			
Distribution costs			Custom date column added
Administrative expenses		Table layout	
Other expenses			
Other gains (losses)			
Finance costs			
Share of profit (loss) of associates and joint ventures accounted for using equity method			

Figure 54

2. Click **Add Custom date** on the Tool Box as shown in Figure 55.



Figure 55

3. A window will appear as shown in Figure 56.

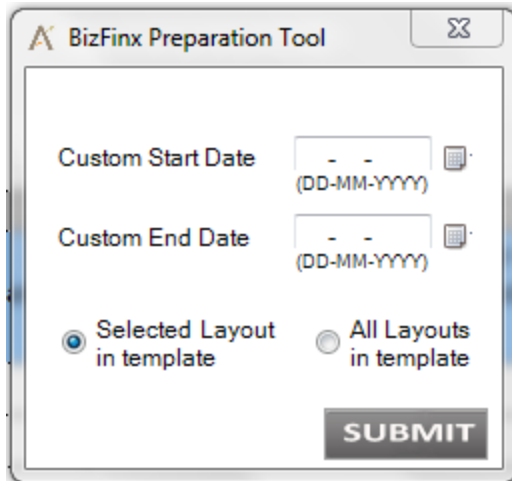


Figure 56

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 54 above.



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.

4.4.2. Edit custom dates

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 57.



Figure 57

3. A window will appear as shown in Figure 58. Enter dates to be edited and click **Submit**.

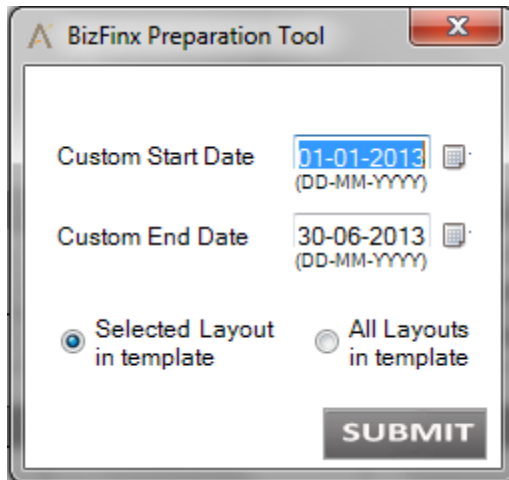


Figure 58

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 59.



Figure 59

3. A window will appear to confirm deletion as shown in Figure 60.

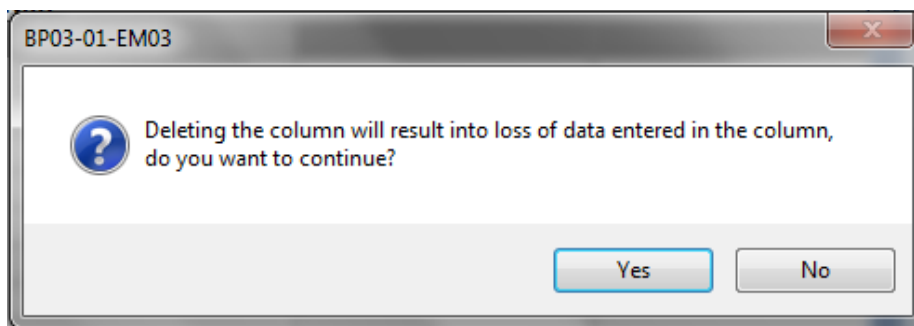


Figure 60

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 61.

4.5.1.1 Add/edit/delete explicit dimensions

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

Note - Property, plant and equipment			
Detail Tagging Edit Classes of property, plant and equipment	Group	Group	Group
	Total land and building	Motor vehicles	Other vehicles
	Domain Members/ Classes:		
	2012	2012	2012
	SGD	SGD	SGD
Disclosure of detailed information about property, plant and equipment			

Figure 61

2. Window will open to display all the classes for property plant and equipment as shown in Figure 62.

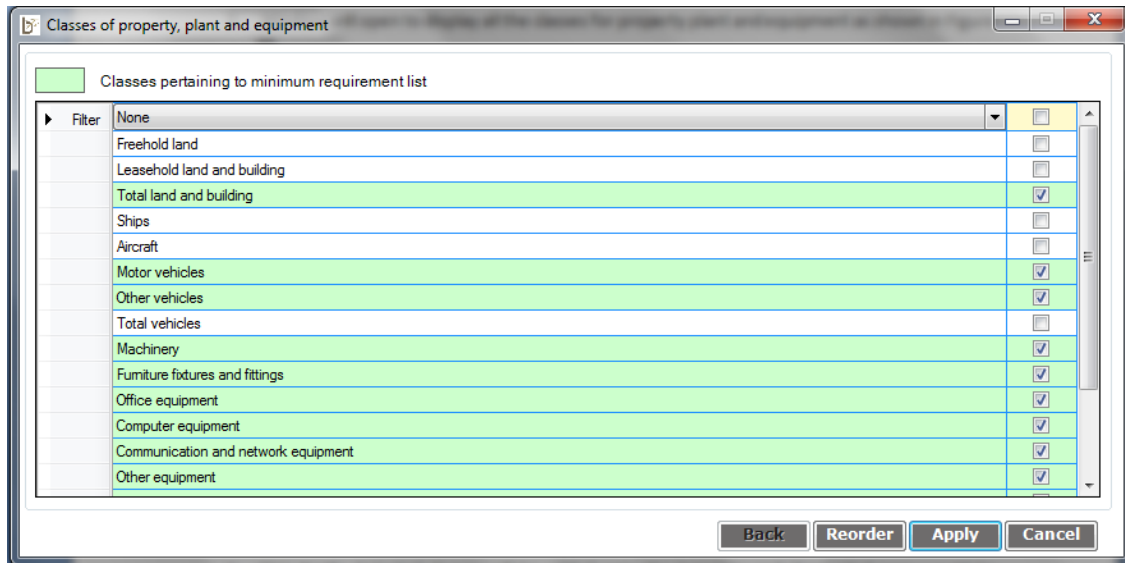


Figure 62

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 63.

Note - Property, plant and equipment

[Minimum requirement list - Switch to Full taxonomy list](#) [Primary Statements](#) [Add Note \(text block\)](#)

[Edit Classes of property, plant and equipment](#)

	Group	Group	Group	Group
	Total land and building	Motor vehicles	Other vehicles	Machinery
	2013	2013	2013	2013
	SGD'000,000	SGD'000,000	SGD'000,000	SGD'000,000
Disclosure of property, plant and equipment				
Disclosure of detailed information about property, plant and equipment				
Gross carrying amount, property plant and equipment				
Gross carrying amount at beginning of period				
Additions other than through				

Figure 63

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 64.

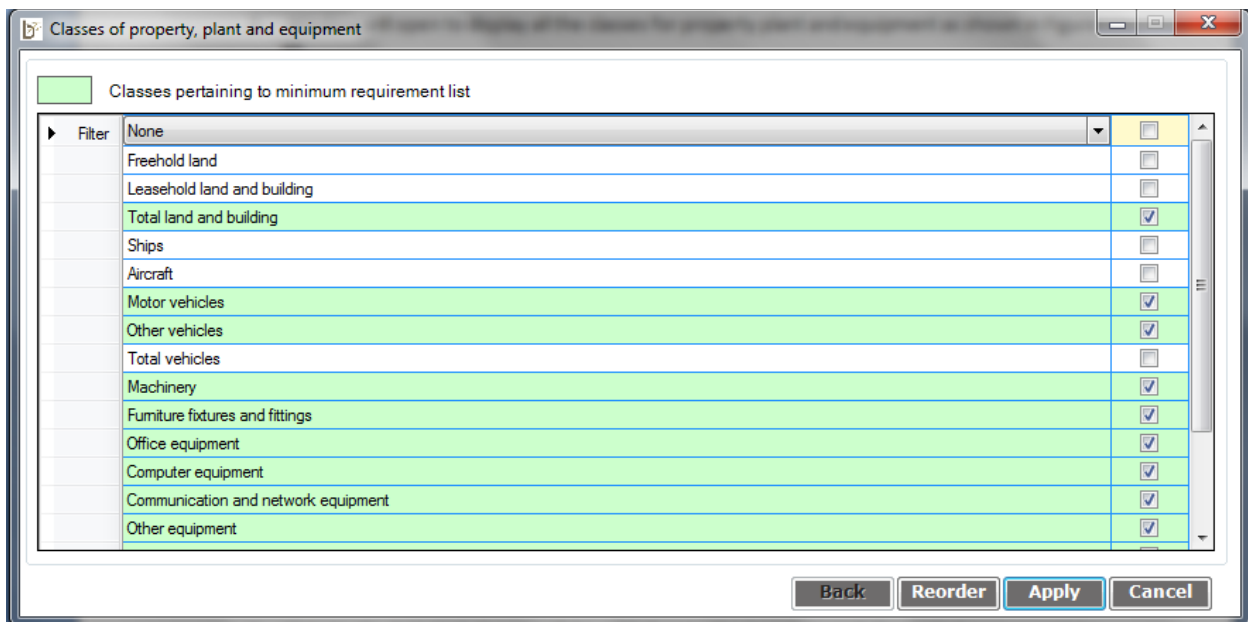


Figure 64

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 65.

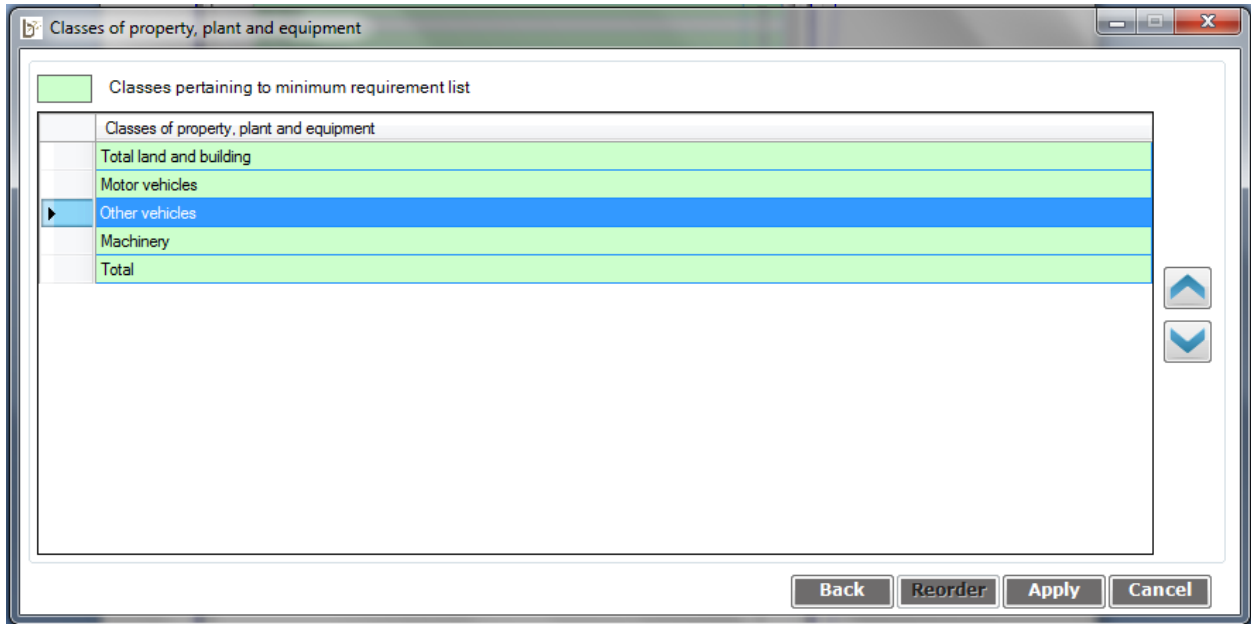


Figure 65

4. Reorder the classes using the up and the down icons as shown in Figure 66.

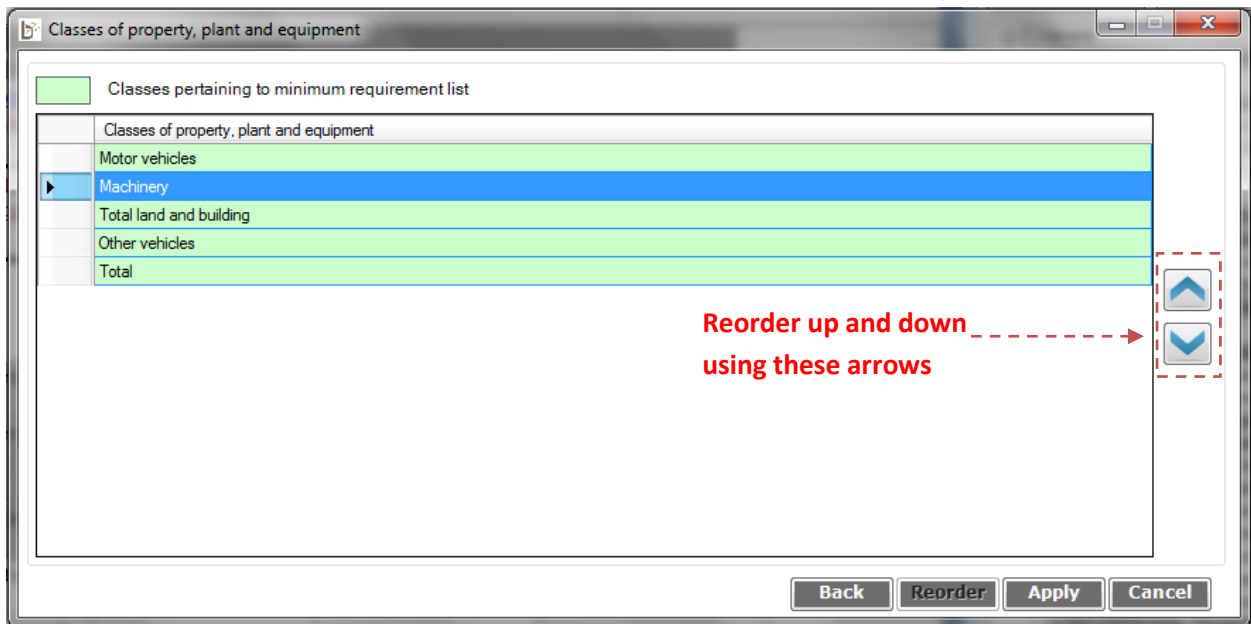






Figure 66

5. Click **Apply** to reorder the columns present in the templates. View after reordering is as shown in Figure 67.



 HOME
  TOOLBOX
  HELP

Note - Property, plant and equipment

[Minimum requirement list - Switch to Full taxonomy list](#) [Primary Statements](#) [Add Note \(text block\)](#)

	Group	Group	Group	Group
Edit Classes of property, plant and equipment	Motor vehicles	Machinery	Total land and building	Other vehicles
	2013	2013	2013	2013
	SGD'000,000	SGD'000,000	SGD'000,000	SGD'000,000

Disclosure of property, plant and equipment				
Disclosure of detailed information about property, plant and equipment				
Gross carrying amount, property plant and equipment				
Gross carrying amount at beginning of period				
Additions other than through business combinations				
Acquisitions through business combinations				

Figure 67

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 68.

4.5.2.1 Add/delete typed classes:

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

Note - Investments in subsidiaries

[Minimum requirement list - Switch to Full taxonomy list](#) [Primary Statements](#)

	Group	Group	Group	Group
	Principal place of business of subsidiary	Principal place of business of subsidiary	Country of incorporation of subsidiary	Country of incorporation of subsidiary
	2012	2011	2012	2011

[Edit Name of subsidiary](#)

A Ltd.	} Typed Classes			
B Ltd.				

Figure 68

- Window will open as shown in Figure 69.

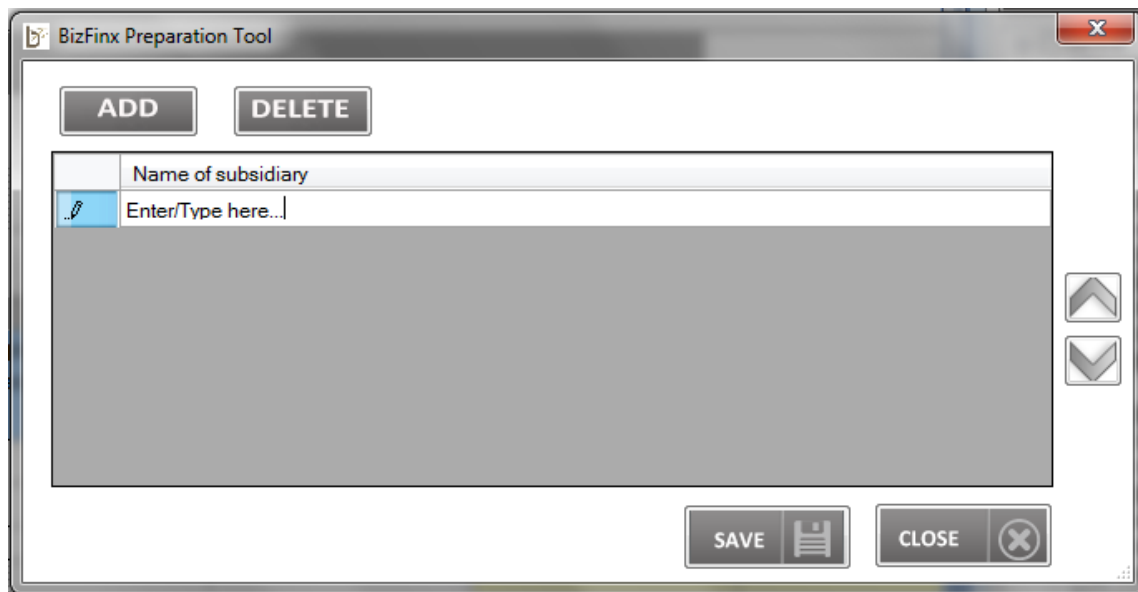


Figure 69

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



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

4.5.2.2 Reorder typed classes

1. After you add typed classes, a screen will show as in Figure 70.

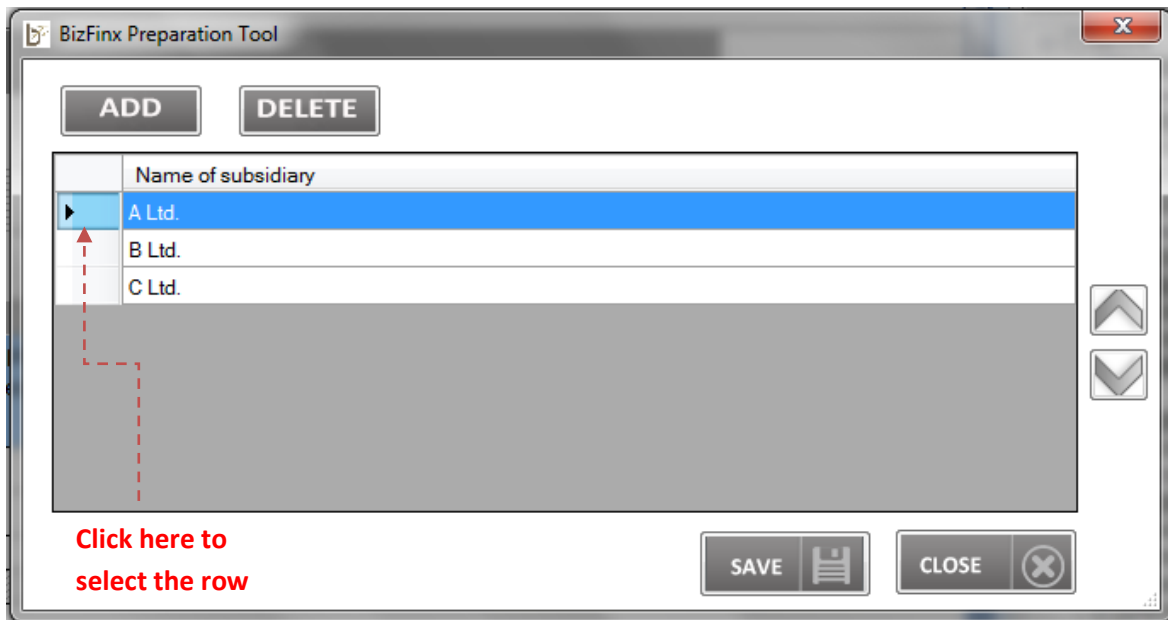


Figure 70

2. Select a row as shown in Figure 70 above.
3. Click on the arrows to reorder. Move down the row highlighted as shown in Figure 71.

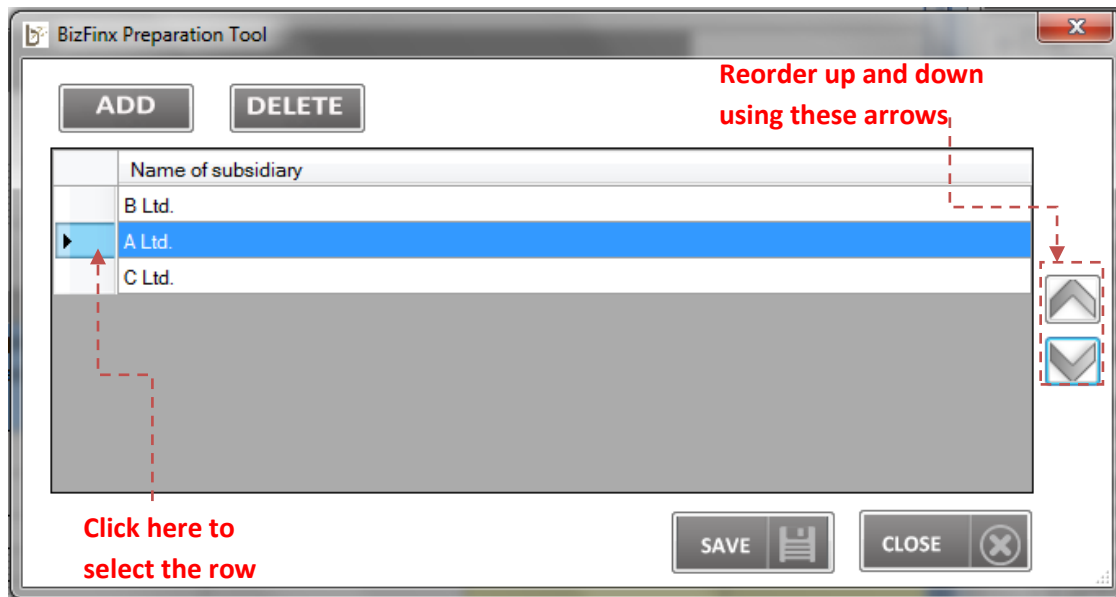


Figure 71

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 72.



Figure 72

3. A window opens up 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 up in a Source document as shown in Figure 73.

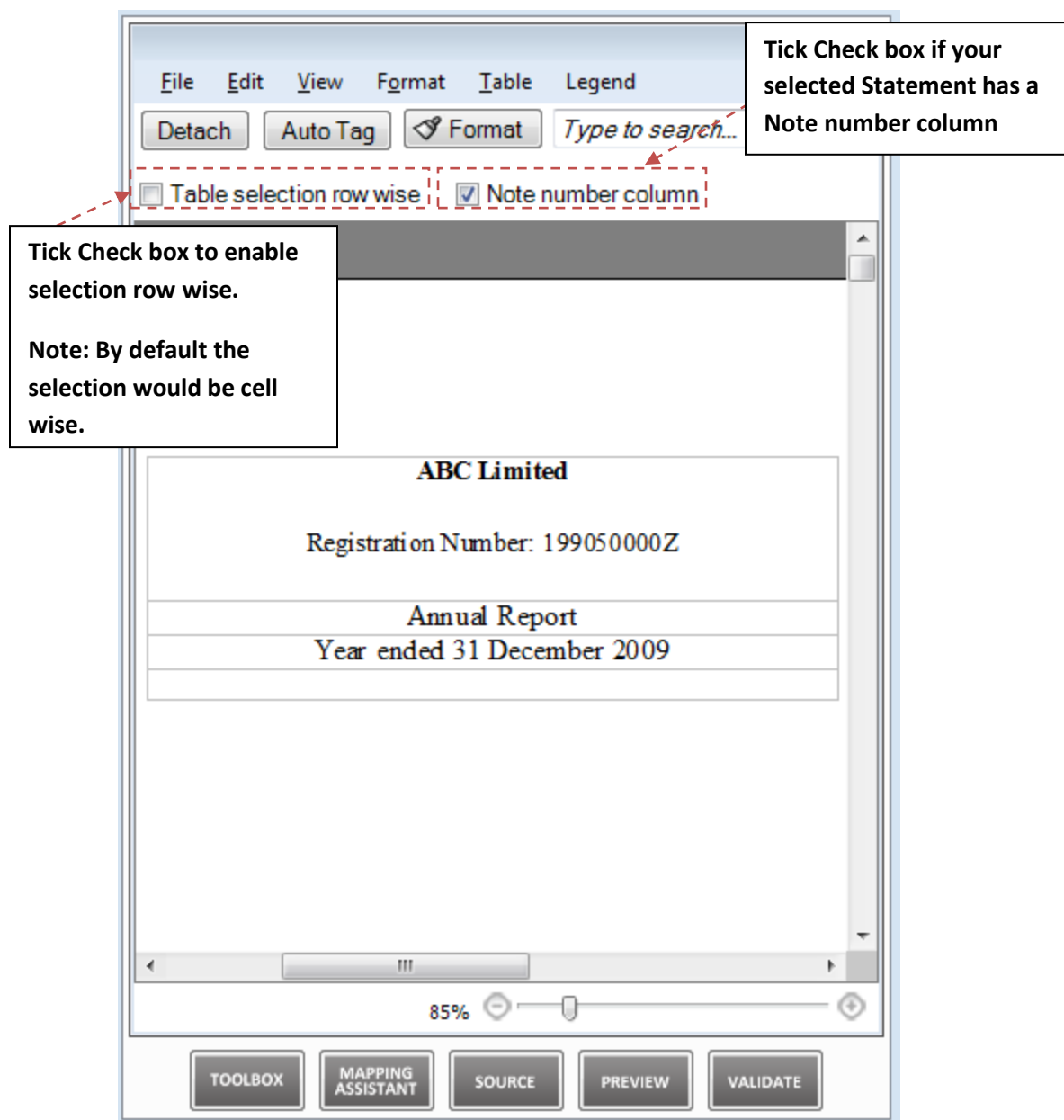


Figure 73

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 74.

Full set of financial statements

[Minimum requirement list - Switch to Full taxonomy list](#)

* Disclosure of complete set of financial statements

Note: Please ensure that the complete set of financial statements as tabled at or used for the purposes of the AGM (Annual General Meeting) is submitted in this text block of "full set of financial statements". The complete set of financial statements should generally comprise of the following:

- directors' report;
- statement by directors;
- auditors' report (if audited),
- all primary statements; and
- all notes to the financial statements

Figure 74

2. A text editor will open up as shown in Figure 75.

Note (BizFinx)

File Edit View Format Table

[Normal] Times New Roman 12 B I U

Add Note- Text block here

Figure 75

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

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



- *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.*

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 76.

Figure 76

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 77.



- **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 76.
- **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 76.
- **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 76.
- 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.

The screenshot displays a Microsoft Excel window titled "Test-199912345T-31122013 - Microsoft Excel". The main worksheet contains a financial statement template for a "Statement of financial position presented using current and non-current". The template includes columns for "Company Label", "Note", and two "Group" columns (2013 and 2012) with "SGD" as the unit. The data is organized into sections: Assets (Current and Non-current), Liabilities and equity, and Current liabilities. A "Document Actions" pane is open on the right, showing a "Balance sheets" table with columns for "Note", "2013 SGD", and "2012 SGD". The pane also includes checkboxes for "Table selection row wise" and "Note number column", and buttons for "Detach", "Auto Tag", "Format", and "Type to search...".

Statement of financial position presented using current and non-current		Group 2013 SGD	Group 2012 SGD
Assets			
Current assets			
Trade and other receivables, current	Trade and other receivables, current	15,049,993	18,441,871
Inventories	Inventories	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	Finance lease receivables, non-current	325,685	334,820
Property, plant and equipment	Property, plant and equipment	9,405,753	10,101,201
Intangible assets	Intangible assets	72,858	0
Investments in subsidiaries	Subsidiaries	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
Liabilities and equity			
Liabilities			
Current liabilities			

Figure 77

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 78

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.

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 79



- 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 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 80. A window opens up for the user to choose file.

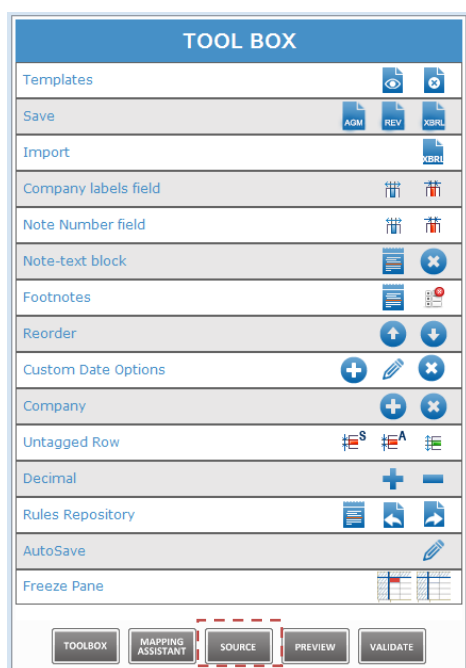


Figure 80

2. Select relevant file to browse. The selected file is opened up in a Source document window alongside the template as shown in Figure 81.

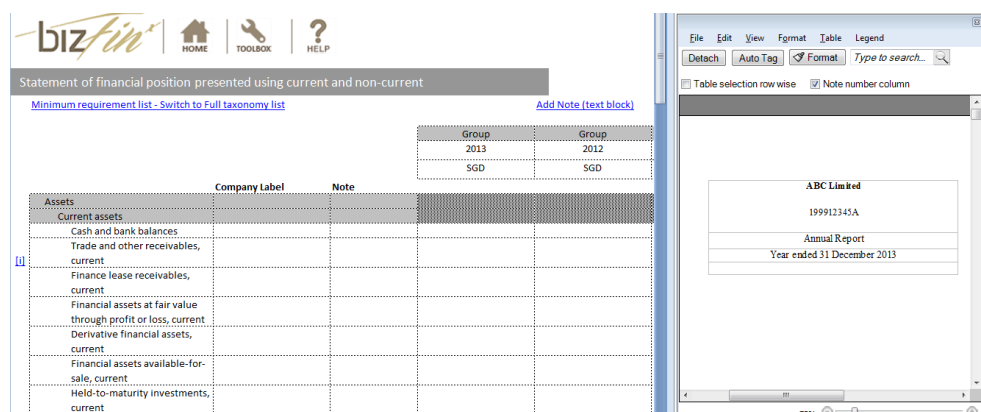


Figure 81

3. Select taxonomy labels in the template as shown in Figure 82.

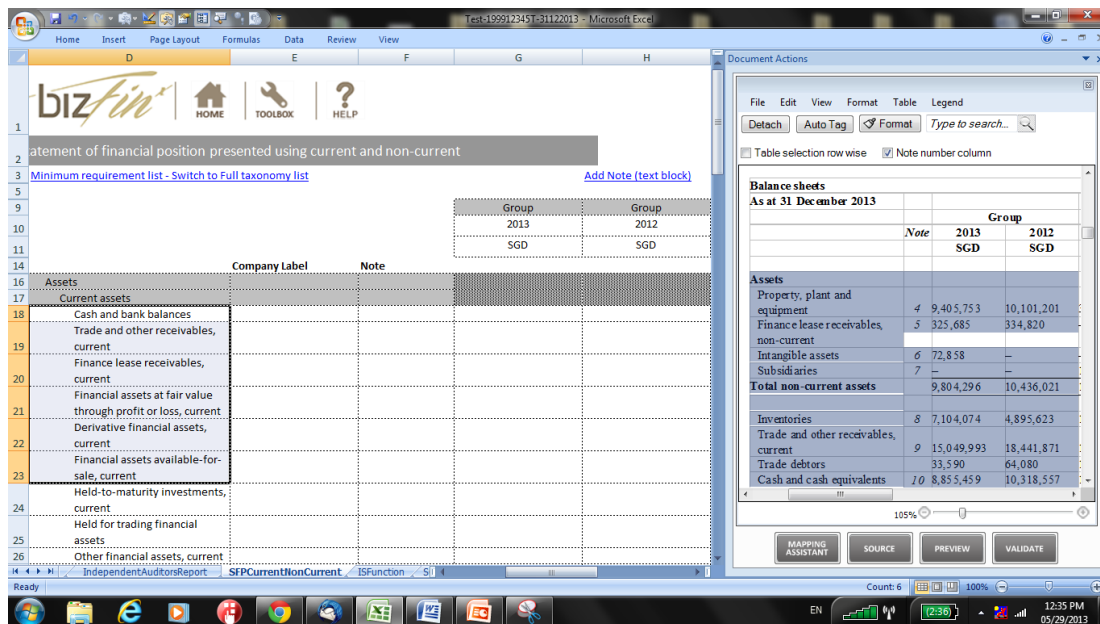


Figure 82

4. Select an entire table or a section of the table on the source document for tagging as shown in Figure 82.
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 83.

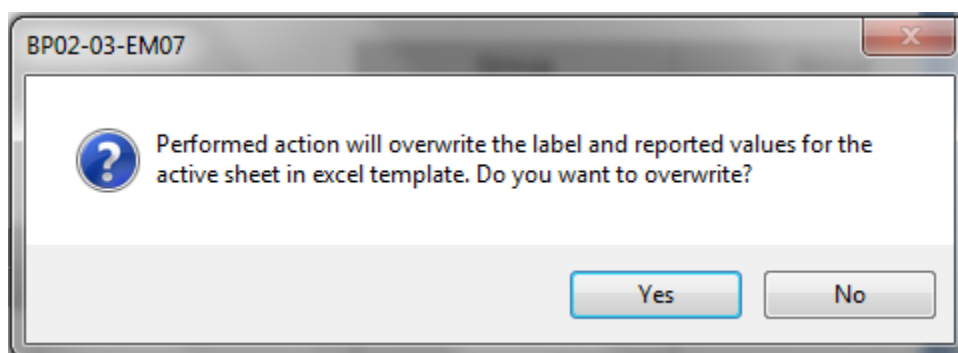


Figure 83

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 84.

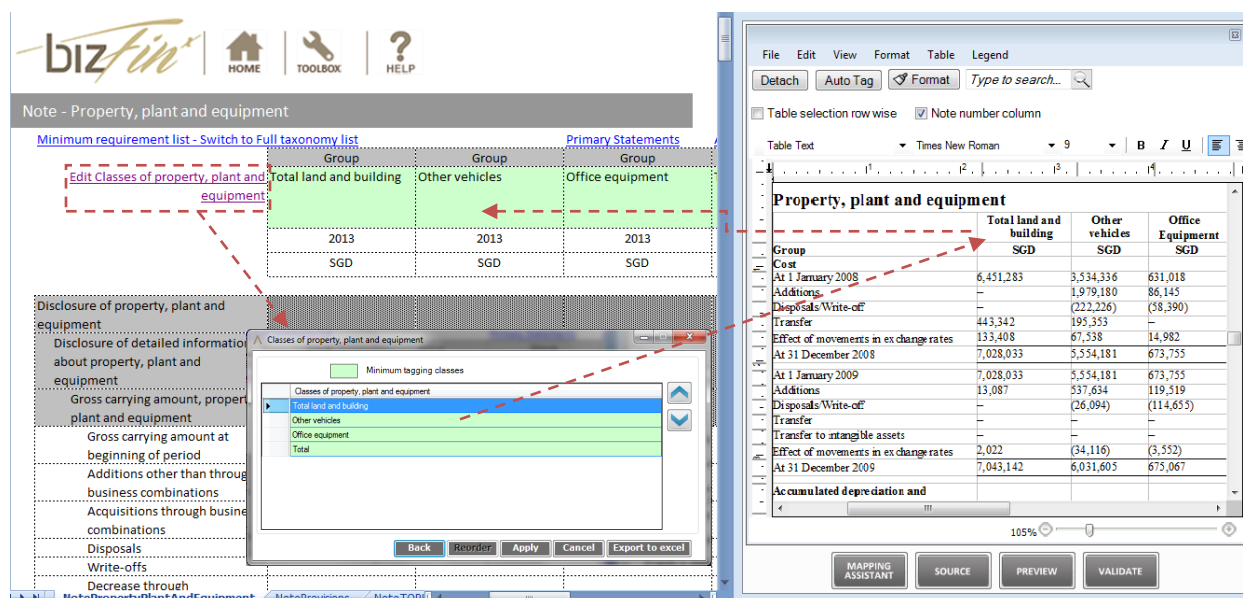


Figure 84

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 76 in [section 5.3.1](#).

5.4.1.1 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.

5.4.1.2 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.

5.4.1.3 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 85.

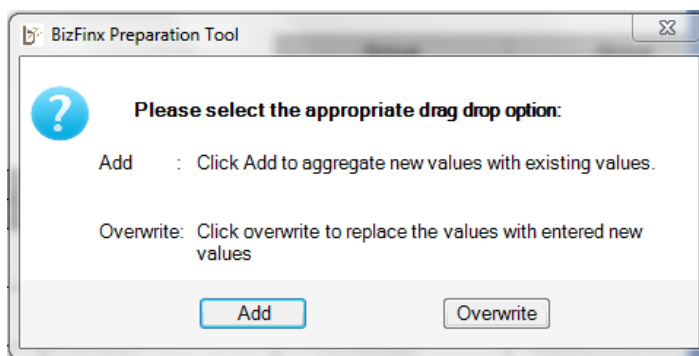


Figure 85

3. Click **Add** to aggregate new values with existing values. A footnote will be created as shown in Figure 86.

	Company label	note	Group 2013	Group 2012
Assets				
Current assets				
Cash and bank balances	Bank Cash and cash equivalents	10	8,889,049	10,382,637

Figure 86

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 87.



Figure 87

2. Browse relevant XBRL file to import data. A warning message will be displayed as shown in Figure 88.

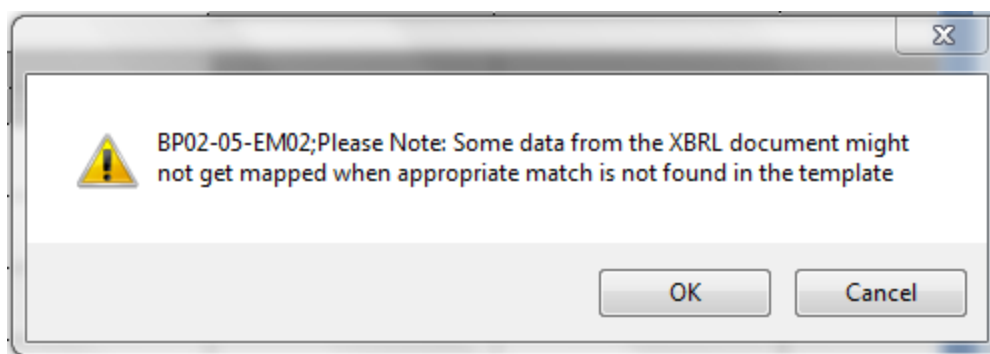


Figure 88

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 and Save XBRL Financial Statements

6.1. Validate

Before submission to ACRA, the XBRL financial statements need 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 XBRL financial statements 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 write in to ACRA to apply for exemption from specific XBRL filing requirements.
- 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. After uploading the XBRL file onto BizFin^x portal, please click on the provided checkbox(s) on BizFin^x portal to confirm that the XBRL data is correct.

1. To validate XBRL financial statements, click **Validate** in the lower panel of the Tool Box as shown in Figure 89.

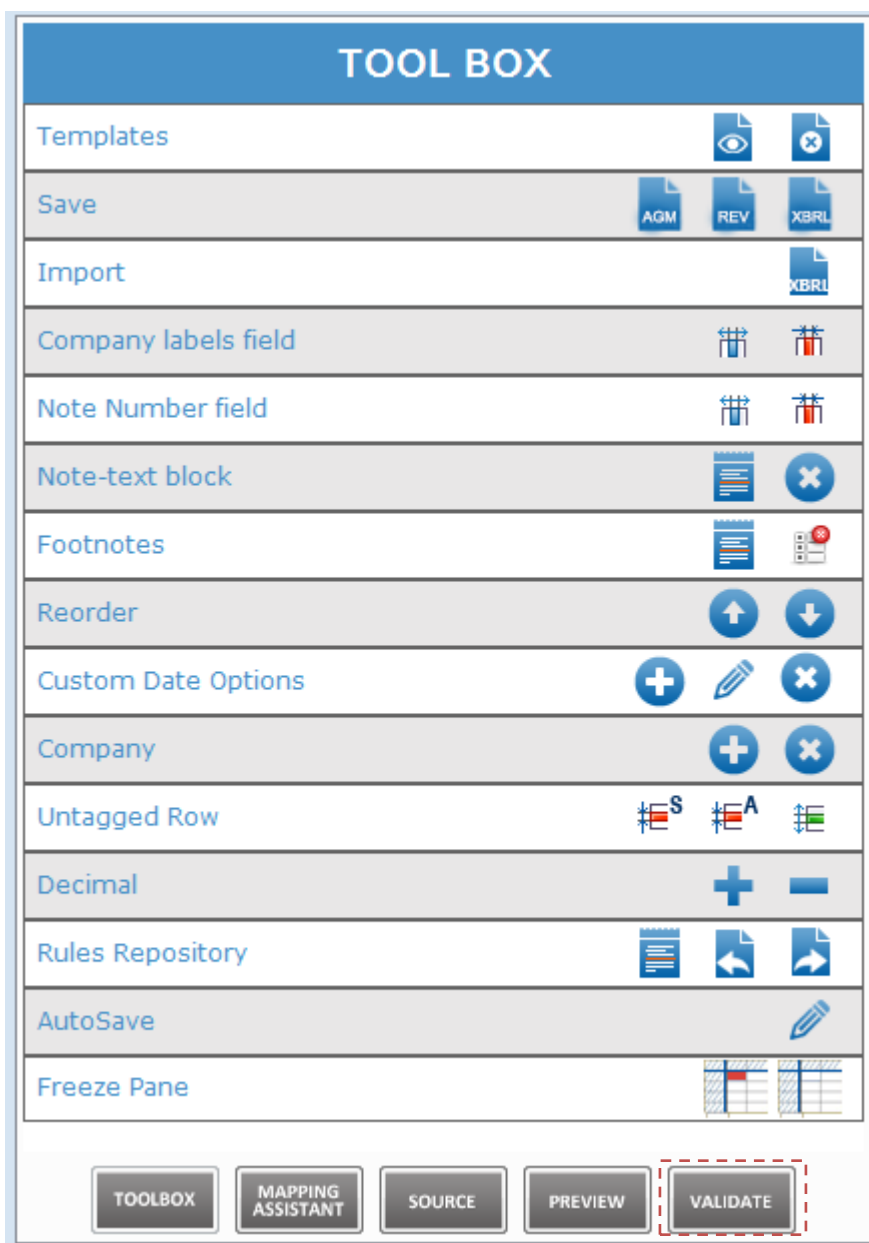


Figure 89

2. Error messages are shown in red texts in the validation window in Figure 90.

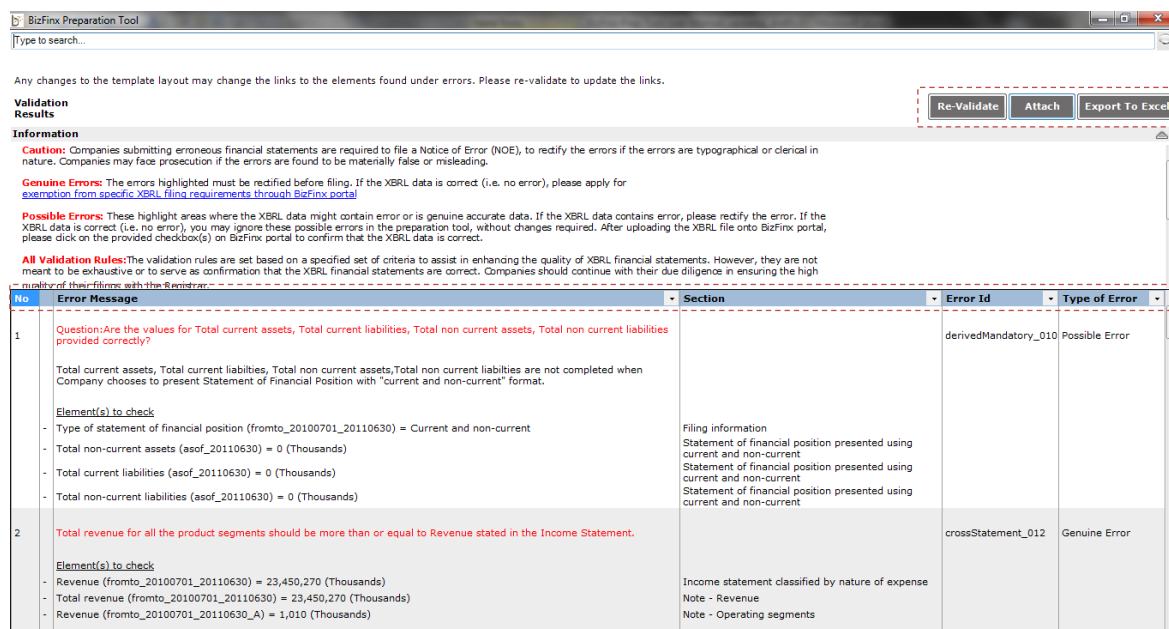


Figure 90

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 financial statements

6.2.1. Save AGM/Review copy

Using the preparation tool, you can generate human readable format from the XBRL financial statements. 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 91.



Figure 91

2. **Save File as Word document** as shown in



- 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.

3. Figure 92.

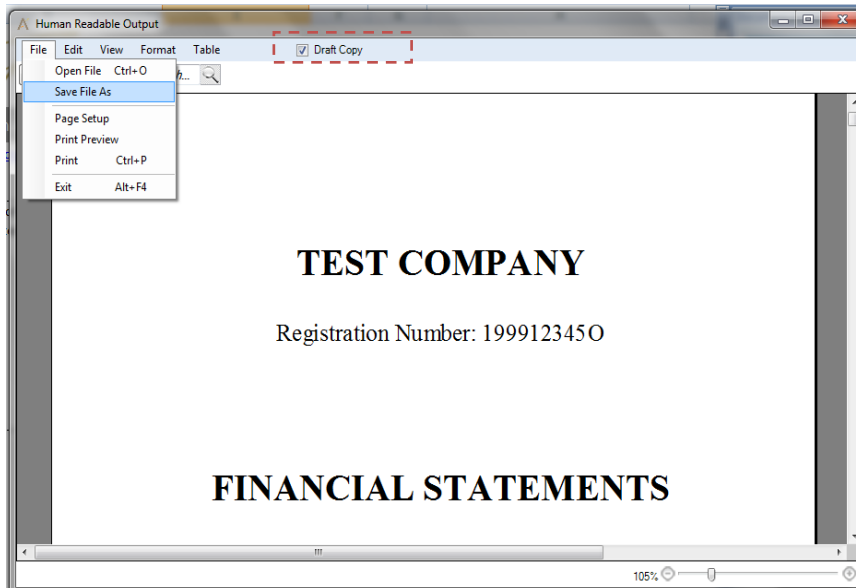


Figure 92



- 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 financial statements

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

1. Click **Save XBRL** on the Tool Box as shown in Figure 93.



Figure 93

2. If there are fundamental errors, which contravene the XBRL specifications, found in the XBRL financial statements (defined as "XBRL Error"), the tool will not be able to Validate or Save XBRL as shown in Figure 94. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved.

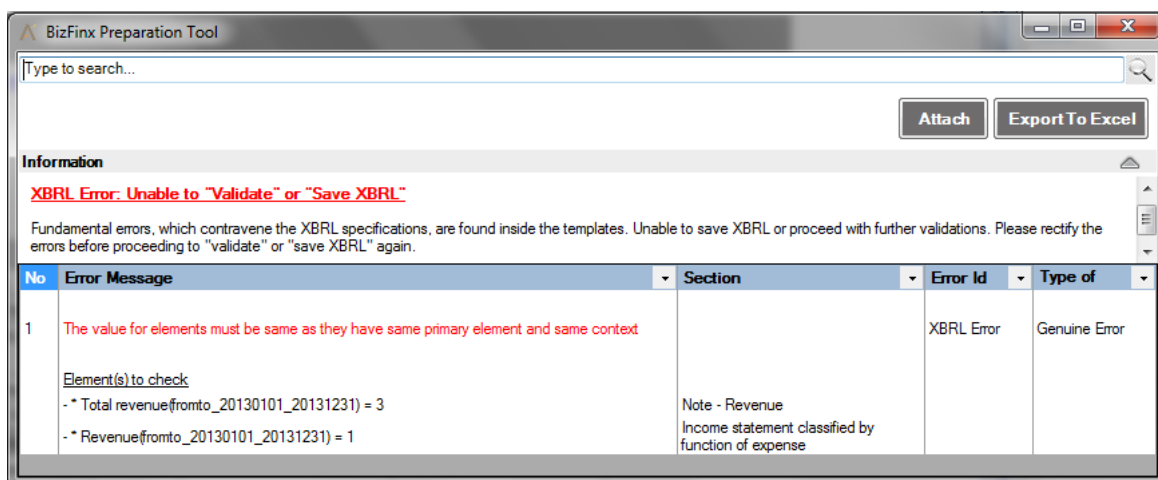


Figure 94

- 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 financial statements as shown in Figure 95.

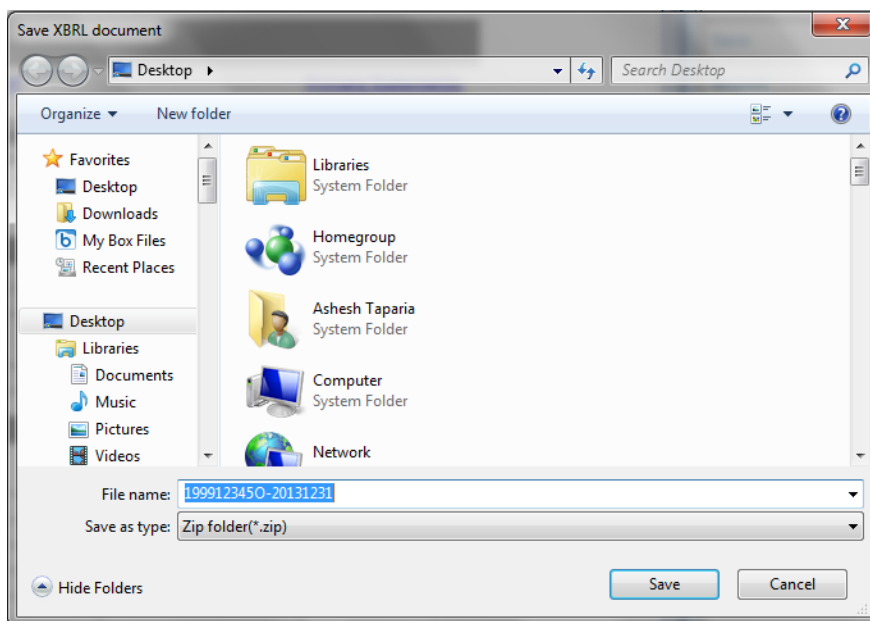


Figure 95

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

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 96.

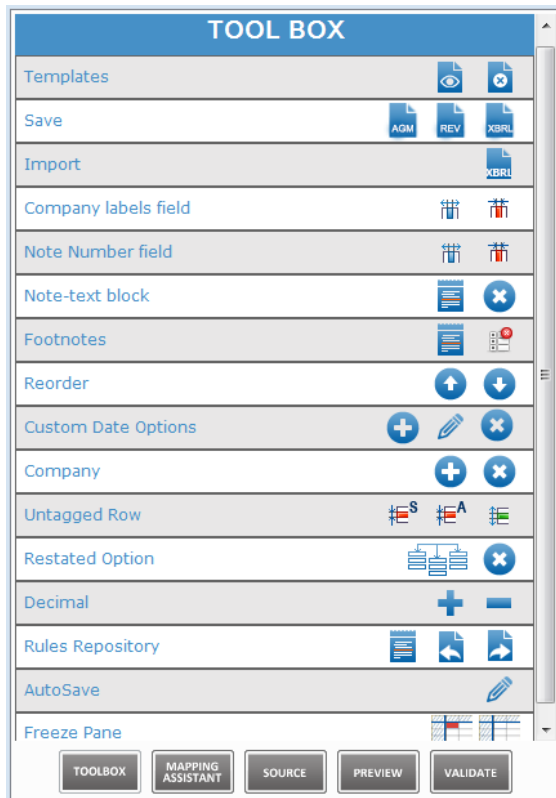


Figure 96

Functions in the lower panel:

- Toolbox:** The toolbox allows you to navigate back to toolbox anytime when document action panel is open.
- 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.
- 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.
- Preview:** You can use the preview pane to view and edit footnotes and text blocks.

- e. **Validate:** Use this button to start validating XBRL financial statements.

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 financial statements, 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 of 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 97.

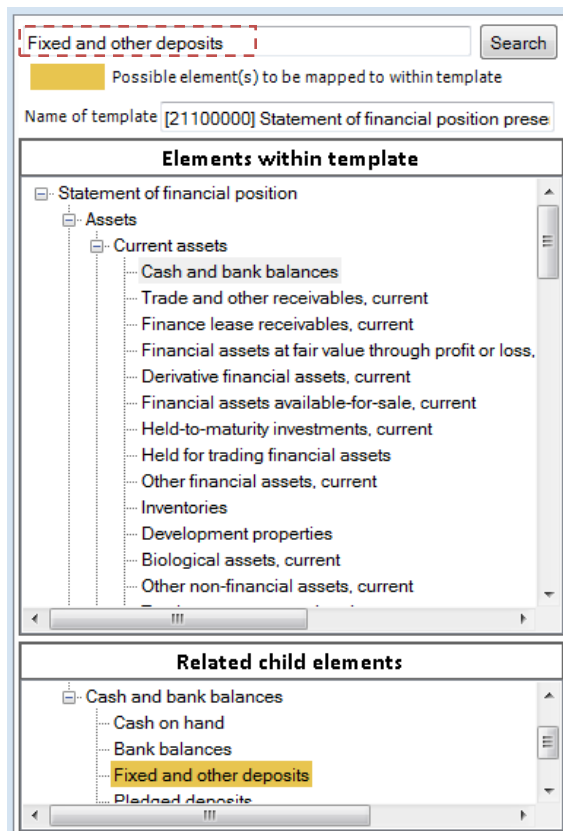


Figure 97

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 98.



Figure 98

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 97 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 99.

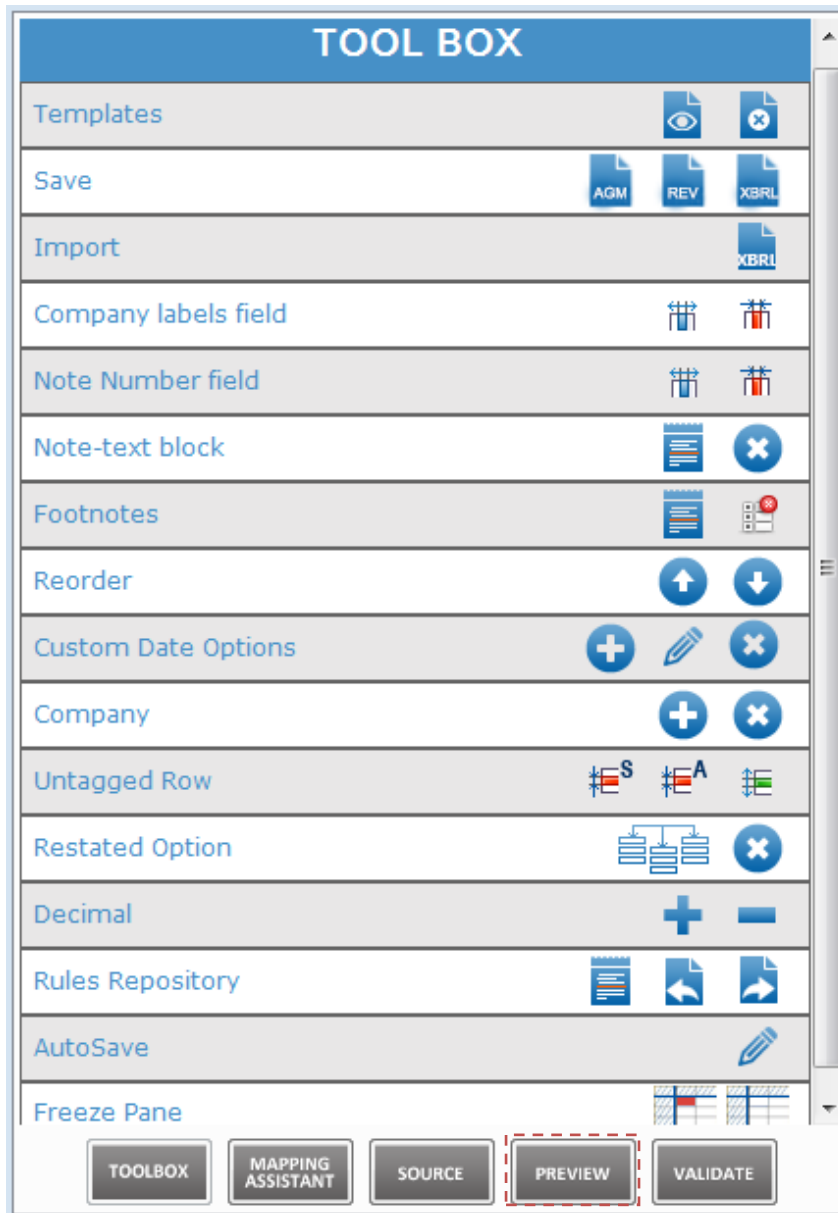


Figure 99

2. Select whether to view text block or the footnote using the icon on the top of the preview pane as highlighted in Figure 100.

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

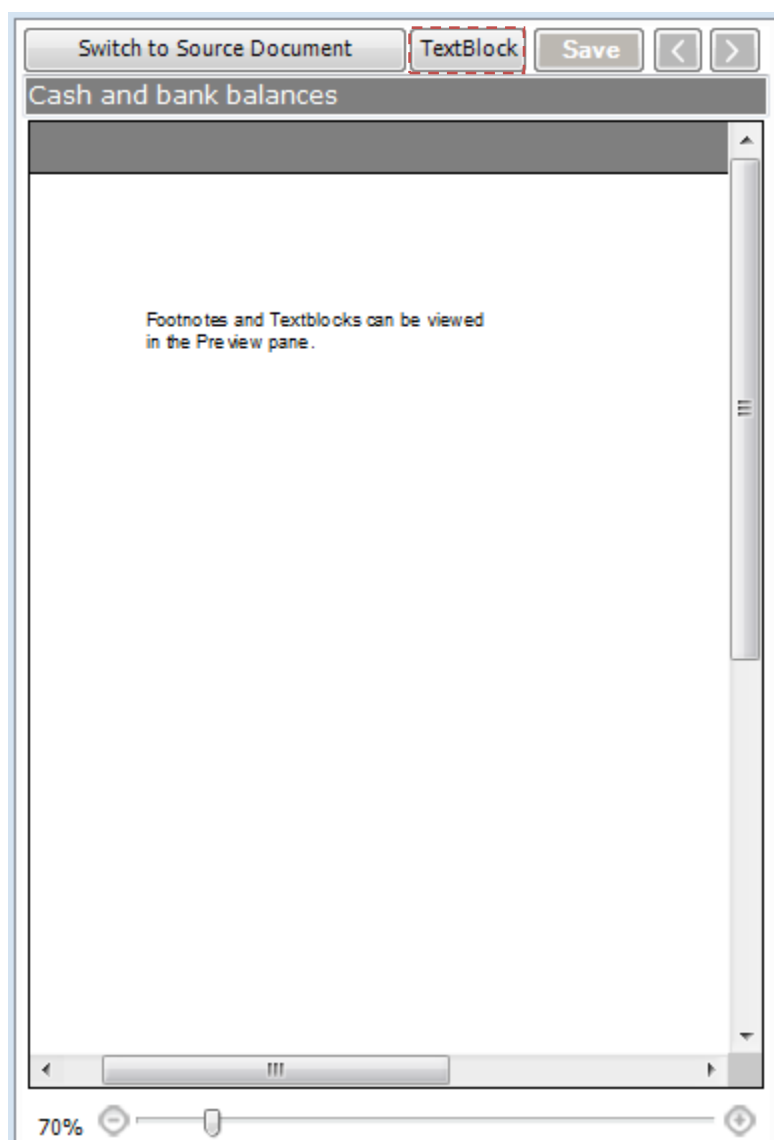


Figure 100

7.5. Validate

This function is for you to validate the XBRL financial statements and rectify errors if any.

Please refer to [section 6](#) to see more details on the Validate.

7.6. Template

7.6.1. View templates

1. Click View templates on the Tool Box as shown in Figure 101.



Figure 101

2. The view template pane will appear in the right pane as shown in Figure 102.
 - 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 are highlighted in grey and are checked.

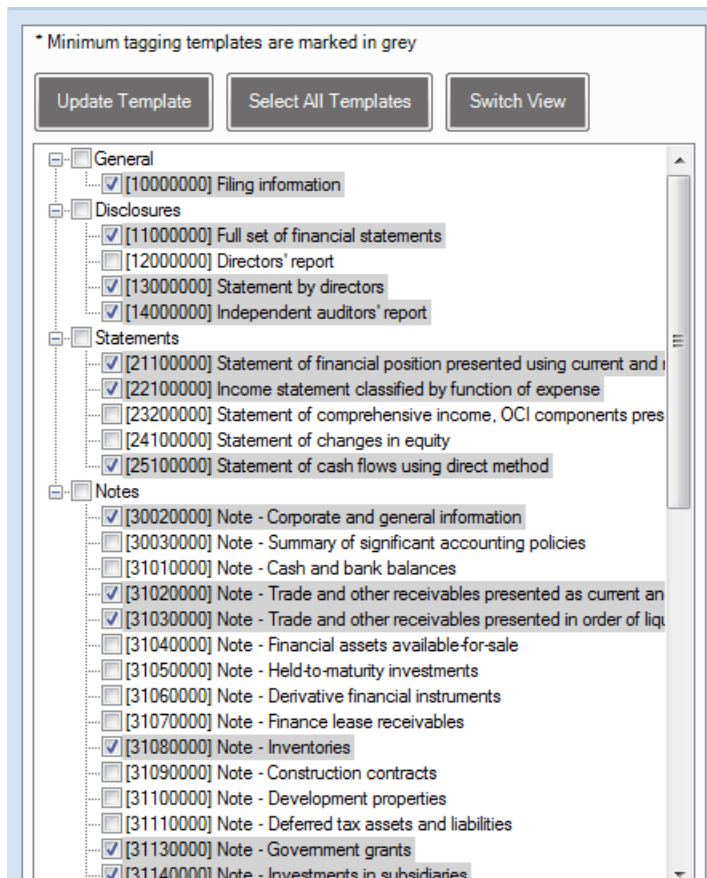


Figure 102

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 103.



Figure 103

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

7.7. Save

This function is for you to save XBRL financial statements 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 104.



Figure 104

2. Company label column will be displayed on the template as shown in Figure 105.

Statement of financial position presented using current and non-current

[Minimum requirement list - Switch to Full taxonomy list](#)

	Group 2013	Group 2012	Company 2013	Company 2012
	SGD'000	SGD'000	SGD'000	SGD'000

	Company Label	Note
Assets		
Current assets		
Cash and bank balances		
Trade and other receivables, current		
Finance lease receivables, current		
Financial assets at fair value through profit or loss, current		
Derivative financial assets, current		
Financial assets available-for-sale, current		
Held-to-maturity investments, current		
Held for trading financial assets		
Other financial assets, current		
Inventories		

Figure 105

7.9.2. Hide

1. Click **Hide** Company label column on tool box as shown in Figure 106.



Figure 106

2. Company label column will be hidden from the template as shown in Figure 107.

Statement of financial position presented using current and non-current

[Minimum requirement list - Switch to Full taxonomy list](#)

	Group 2013	Group 2012	Company 2013	Company 2012
	SGD'000	SGD'000	SGD'000	SGD'000

	Note
Assets	
Current assets	
Cash and bank balances	
Trade and other receivables, current	
Finance lease receivables, current	

Figure 107



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 108.



Figure 108

2. The Note column will be displayed on the template as shown in Figure 109.

Statement of financial position presented using current and non-current

[Minimum requirement list - Switch to Full taxonomy list](#) [Add Note \(text block\)](#)

	Company Label	Note	Group 2013 SGD'000,000	Group 2012 SGD'000,000	Company 2013 SGD'000,000	Company 2012 SGD'000,000
Assets						
Current assets						
Cash and bank balances	cash and cash equivalents	3	21,312,312	321,311,231	76,576,555	
[1] Trade and other receivables, current	Trade and other receivables	4	22,187,657	23,401,574	16,111,749	
Finance lease receivables, current	Finance lease receivables	9	6,600,232	556,000	2,342,340	
Financial assets at fair value through profit or loss, current						
Derivative financial assets, current						

Figure 109

7.10.2. Hide

1. Click **Hide** Notes column on the Tool Box as shown in Figure 110.



Figure 110

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 111.

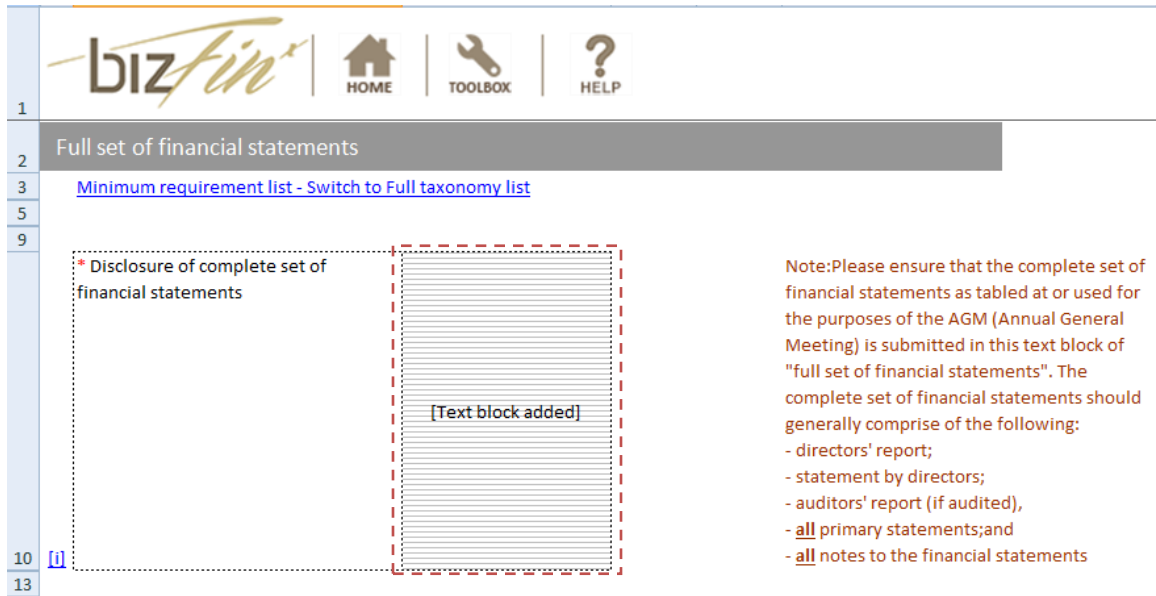


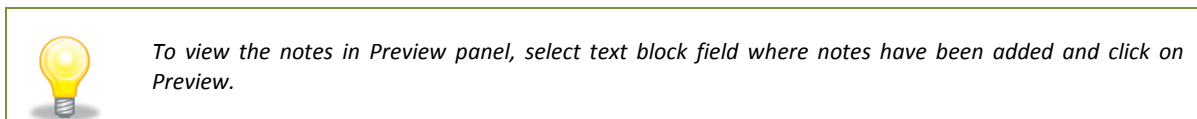
Figure 111

2. Click View/Edit notes as shown in Figure 112.



Figure 112

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



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 113.



Figure 113

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 114.



Figure 114

3. A text editor will show for you to create/view/edit footnote as shown in Figure 115.

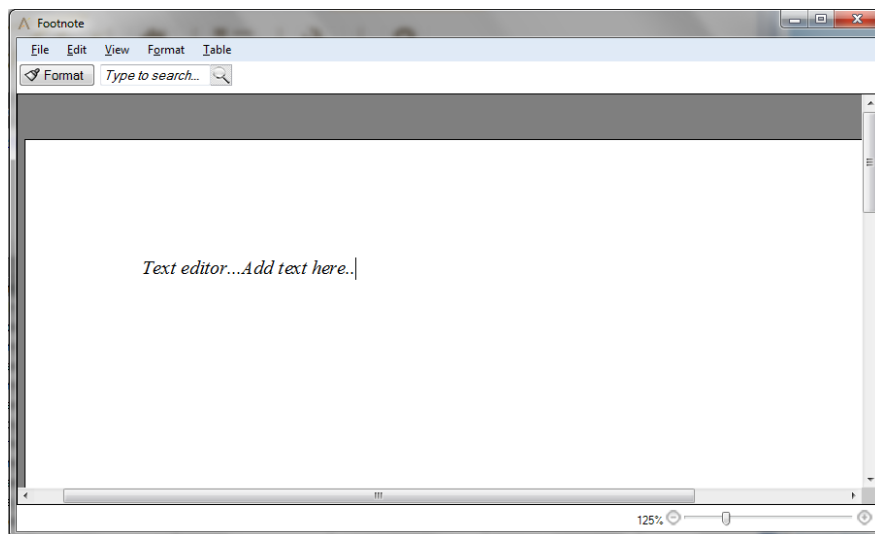


Figure 115

4. Type the footnote. Save and close the text editor.
5. Footnote will be assigned to the selected cell as shown in Figure 116.

	Group 2013 SGD'000	Group 2012 SGD'000	Company 2013 SGD'000	Company 2012 SGD'000
Assets				
Current assets				
Cash and bank balances	10	8,889,049	1,216,962	70
Trade and other receivables, current				
Finance lease receivables, current				
Financial assets at fair value through profit or loss, current				
Derivative financial assets, current				
Financial assets available-for-sale, current				
Held-to-maturity investments, current				
Held for trading financial assets				
Other financial assets, current				

Figure 116



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 114.
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.

Trade and other receivables, current	Trade receivables Other receivables	1	15,083,583	18,505,951
--------------------------------------	---------------------------------------	---	------------	------------

Figure 117

2. Click **Delete Selected Footnotes** on the Tool Box as shown in Figure 118.



Figure 118

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 119.

Financial statements highlights - Statement of financial position			
2			
3			
5			
9		2013	2012
10		SGD	SGD
11			01 January 2012
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
21	Liabilities		
22	Total current liabilities		
23	Total non-current liabilities		
24	* Total liabilities	0	0
25	Equity		
26	* Share capital		

Figure 119

- Click on the **Up** or **Down** arrow as shown in Figure 120. In this example, we click on the down arrow.



Figure 120

- The element moves down according to the selection as shown in Figure 121.

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

Figure 121

7.13.2. Reorder the categories

- Select the Category (grayed out cells), for example Liabilities, as shown in Figure 122.

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

Figure 122

2. Click on the **Up** or **Down** arrow as shown in Figure 123. In this example we click on the up arrow.



Figure 123

3. The entire category of Liabilities along with the elements moves up as shown in Figure 124.

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

Figure 124

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 125.



Figure 125

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 126.



Figure 126

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

7.16.3. Un-Hide

1. Click **Un-hide Untagged rows** on the Tool Box as shown in Figure 127.



Figure 127

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 128 .



Figure 128

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 129 . The word “Restated” will be deleted from the selected layout in the template.



Figure 129

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 130.



Figure 130

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 131.



Figure 131

2. Rules repository opens with all the rules created for taxonomy labels as shown in Figure 132.

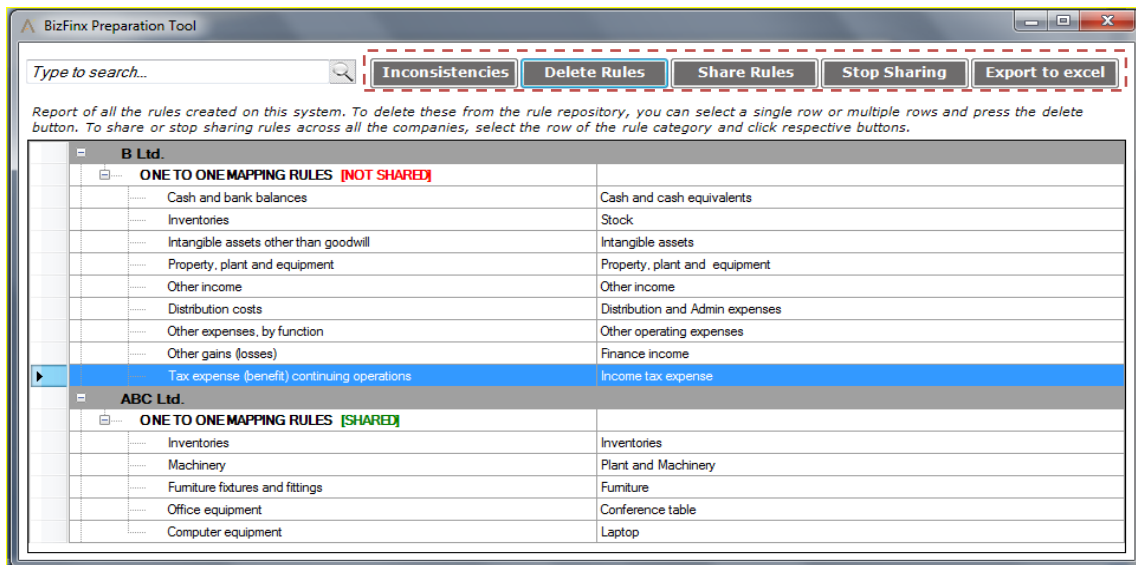


Figure 132

How to use the buttons boxed up in Figure 132:

- 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.
- Delete rules:** Select a mapping rule, and click **Delete rules** to delete the mapping rule.
- 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
 - Select either the Company Name or the mapping rule category (one-to-one/many to one)
 - Click **Share rules** button
- 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 133.



Figure 133

2. Select relevant xml file for Rules Repository and click **Open**.
3. Screen will be displayed as shown in Figure 134.

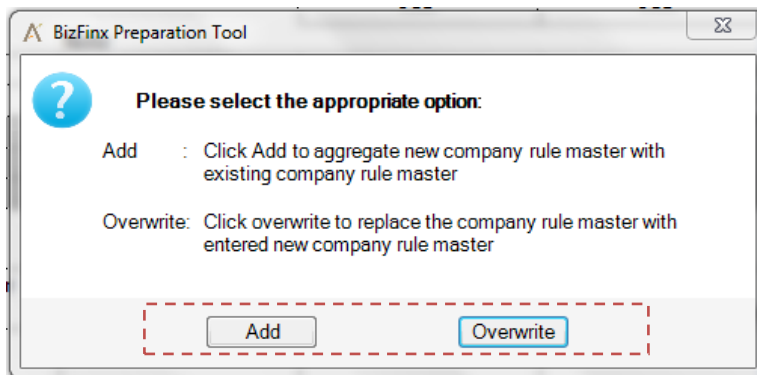


Figure 134

- 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 135.



Figure 135

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 136 to enable/disable Auto Save.

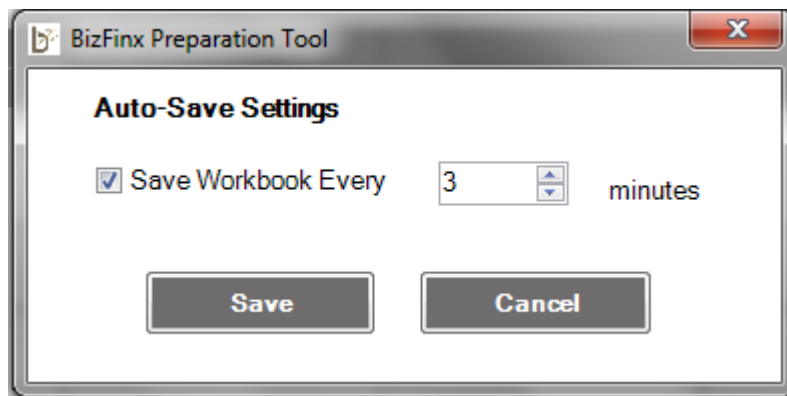



Figure 136


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 137.



HOME

TOOLBOX

HELP

Statement of financial position presented using current and non-current

[Minimum requirement list - Switch to Full taxonomy list](#)[Add Note \(text block\)](#)

		Group	Group
		2013	2012
		SGD	SGD
		Company Label	Note
Assets			
Current assets			
Cash and bank balances	Bank Cash and cash equivalents	10	
		8,889,049	10,382,637
Trade and other receivables, current			
Finance lease receivables, current			
Financial assets at fair value through profit or loss, current			
Derivative financial assets, current			
Financial assets available-for-sale, current			
Held-to-maturity investments, current			

Figure 137

2. Click on **Freeze Pane** as shown in Figure 138.



Figure 138

3. Freeze Pane will apply on the templates.
4. Click **Unfreeze Pane** as shown in Figure 139, and you can unfreeze pane.



Figure 139

8. BizFinx 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 140

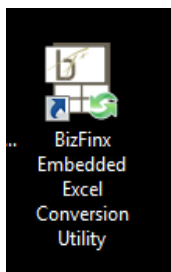


Figure 14040

2. Double click to open the “BizFin^x Embedded Excel Conversion Utility” and the start up window will open as shown in Figure

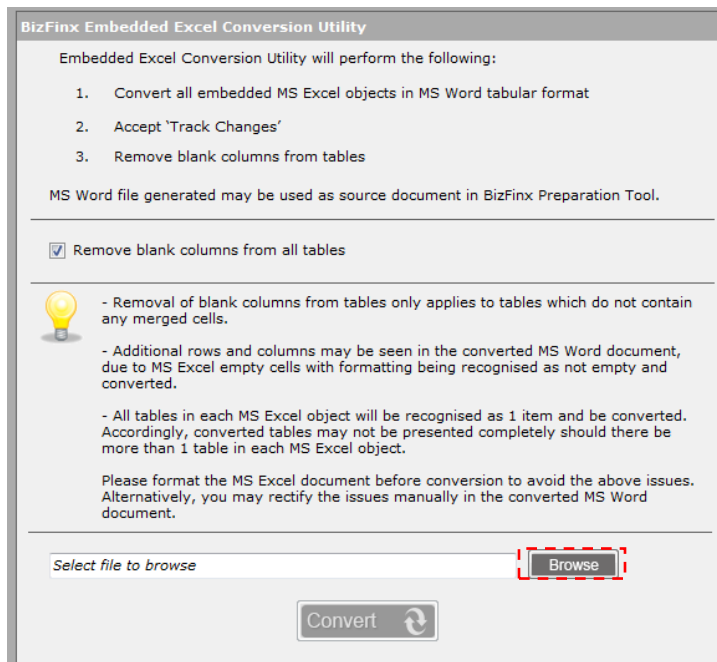


Figure 141

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

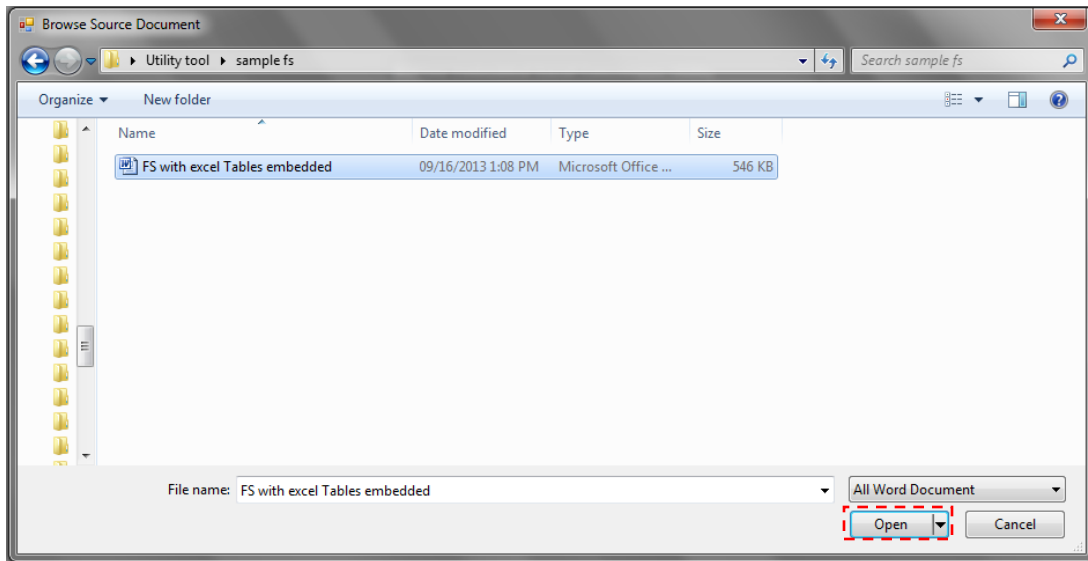


Figure 142

- Click **Convert** to start the process of conversion as shown in Figure 1141.

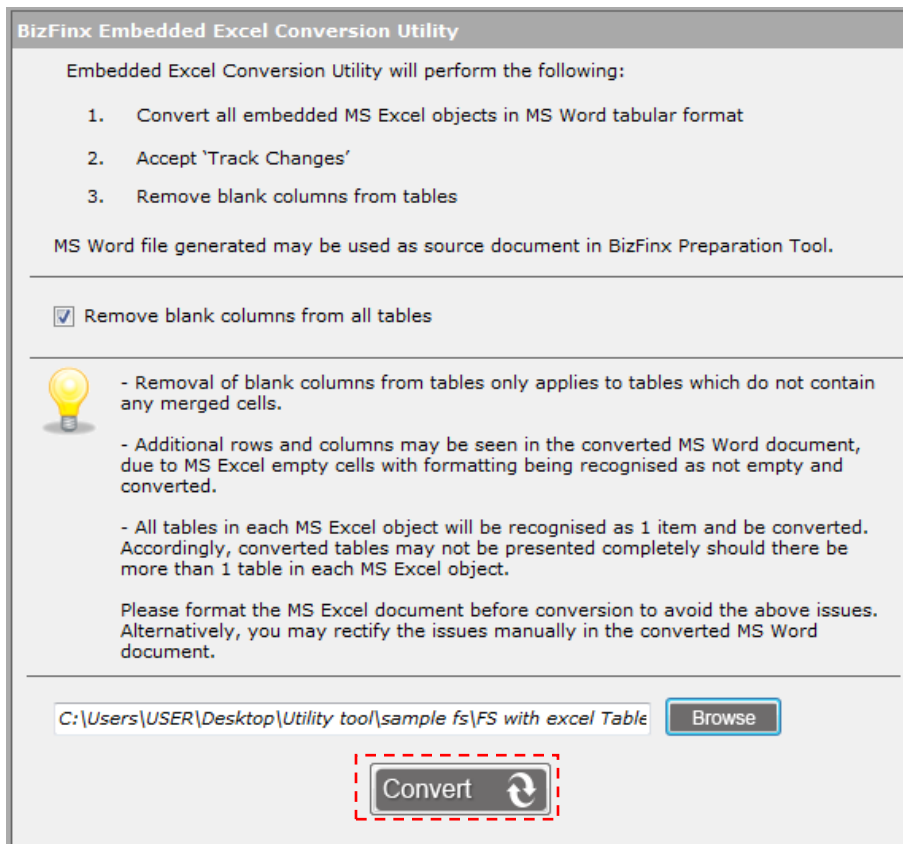


Figure 11413

5. The conversion process will start. Once the process is finished you will get to see the Save As window as shown in Figure 144.

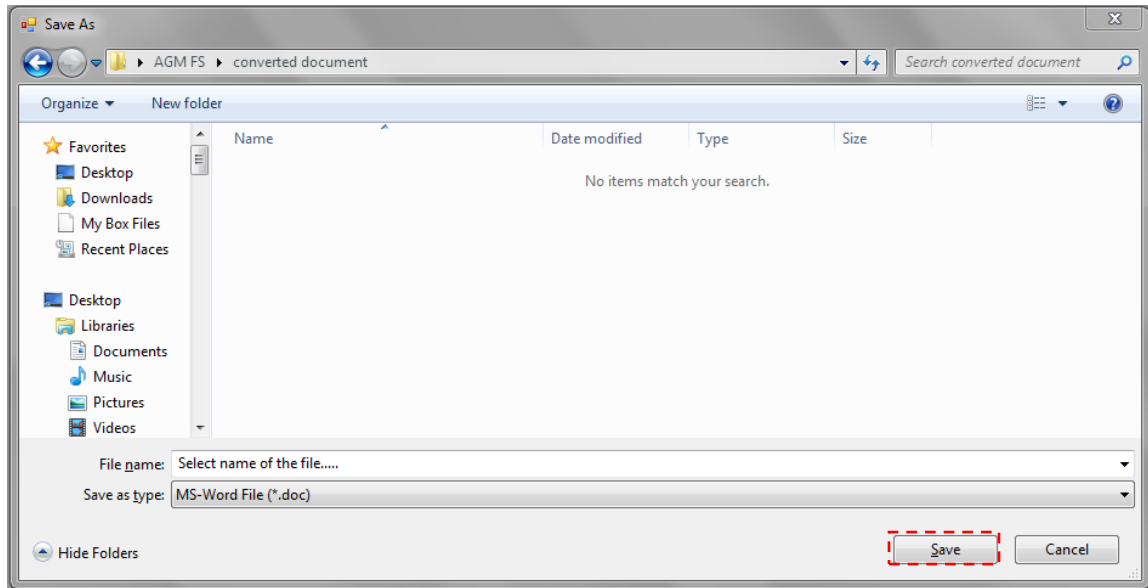


Figure 144

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 145

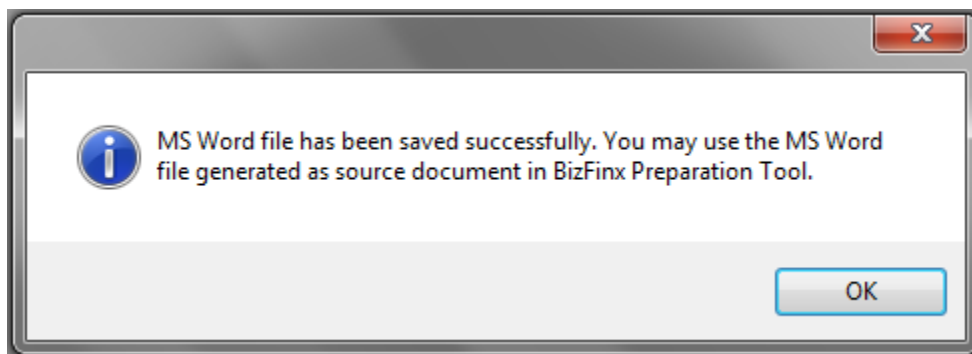


Figure 145