Appending Linkbases

By Charles Hoffman, CPA

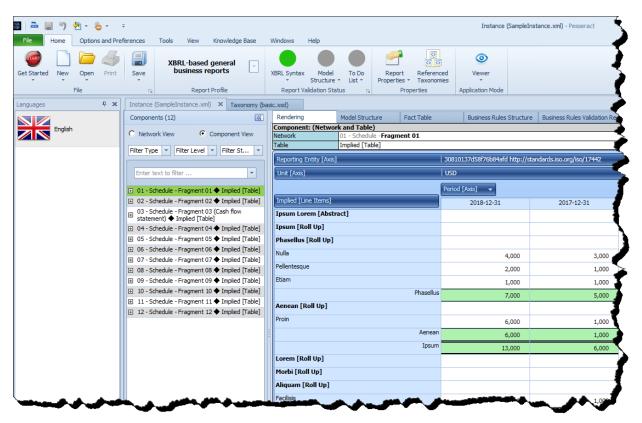
This document walks you through appending an XBRL linkbase to an existing XBRL instance.

STEP 1: Start Pesseract, Open XBRL instance.

Open the Pesseract application and the main form is displayed and the "Home" tab of the menu ribbon is displayed. Press the "Open" icon and then "Open XBRL instance". Press the browse button (with the three dots) and open the file:

\FiveLabels_APPEND\SampleInstance.xml

The XBRL instance is loaded:



There is nothing particularly unique about this XBRL instance, it is just a sample that was created using Ipsum Lorem text. What the Ipsum Lorem text does show though is that XBRL is not only for financial information; non-financial information can also be represented using XBRL.

STEP 2: Append Spanish labels.

Press the "Open" icon on the Home menu, and then select "Append XBRL linkbase". Select this linkbase:

\FiveLabels_APPEND\basic-label-es.xml

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Notice that a second set of labels appears.

STEP 3: Append Hungarian, Japanese, and Korean labels.

Press the "Open" icon on the Home menu again, and then select "Append XBRL linkbase". Add each of these three linkbases one at a time:

\FiveLabels_APPEND\basic-label-hu.xml

\FiveLabels_APPEND\basic-label-ja.xml

\FiveLabels_APPEND\basic-label-ko.xml

What you end up with is the XBRL instance with five sets of labels. Click on the different label icons and click on different networks of the report and you see that while the original report only had English labels, you can add any number of additional labels to the report even after the report is created. Appending linkbases to a report is a feature of XBRL. You can add commentary, new relations, etc. You can append presentation, calculation, definition, label, references, formula, and other linkbases.

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Note that these labels were created for demonstration purposes only. If you understand Spanish, Hungarian, Japanese, or Korean; you will notice that the works used are not correct. Remember, this is a demo only.

STEP 4: Append presentation and calculation relations.

Appending additional XBRL presentation networks and XBRL calculation networks to an XBRL instance works the same way as appending a label linkbase. Press the "Open" icon on the Home menu again, and

then select "Append XBRL linkbase". Append this linkbase (which contains presentation and calculation relations in the default extended link role:

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Note that an additional network was added to the XBRL instance.

Appending XBRL definition relations, XBRL references, and XBRL formulas works the same way.