

# Drilldown

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This document walks you through drilling down from summary information to detailed information in an XBRL-based report.

## 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:

\\Basic\\basic-SampleInstance.xml

The XBRL instance is loaded:

Implied [Line Items]	2018-12-31	2017-12-31
<b>Balance Sheet [Abstract]</b>		
<b>Assets [Roll Up]</b>		
<b>Current Assets [Roll Up]</b>		
Cash and Cash Equivalents	4,000	3,000
Receivables	2,000	1,000
Inventories	1,000	1,000
Current Assets	7,000	5,000
<b>Noncurrent Assets [Roll Up]</b>		
Property, Plant and Equipment	6,000	1,000
Noncurrent Assets	6,000	1,000
Assets	13,000	6,000
<b>Liabilities and Equity [Roll Up]</b>		
<b>Liabilities [Roll Up]</b>		
<b>Current Liabilities [Roll Up]</b>		
Accounts Payable	1,000	1,000
Current Liabilities	1,000	1,000
<b>Noncurrent Liabilities [Roll Up]</b>		
Long-term Debt	6,000	1,000
Noncurrent Liabilities	6,000	1,000
Liabilities	7,000	2,000
<b>Equity [Roll Up]</b>		
Retained Earnings	6,000	4,000
Equity	6,000	4,000
Liabilities and Equity	13,000	6,000

There is nothing particularly unique about this XBRL instance. Note the line item “Inventories” within the balance sheet network.

If you click on the report element “Inventories” and then on the Report Element Properties form select the “Occurrences” tab you see a list of the networks that contain the report element “Inventories”:

The screenshot shows a financial reporting interface. On the left is a tree view with various asset categories. The main area displays a table of assets:

Cash and Cash Equivalents	4,000
Receivables	2,000
Inventories	1,000
Current Assets	7,000
	6,000
	6,000
	13,000
	1,000
	1,000
	6,000
	6,000
	7,000
	6,000
	6,000
	13,000

A 'Report Element Properties' dialog box is open, showing 'Fragments containing: Inventories':

- 1110 - Statement - Balance Sheet ♦ Implied [Table]
- 1230 - Disclosure - Inventories ♦ Implied [Table]
- 2101 - Disclosure - Inventories Detail ♦ Implied [Table]

Select the network “1230 – Disclosure – Inventories \* Implied [Table]” and you will see the roll forward of inventory:

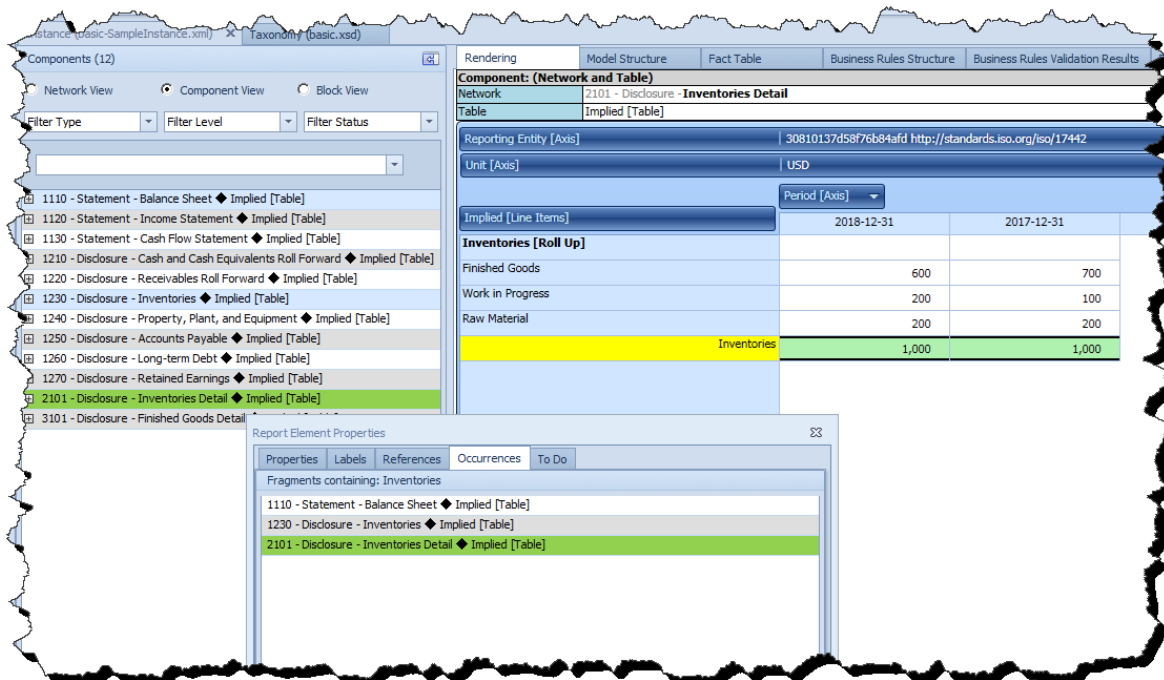
The screenshot shows the 'Report Element Properties' dialog box with the 'Occurrences' tab selected. The 'Fragments containing: Inventories' list is:

- 1110 - Statement - Balance Sheet ♦ Implied [Table]
- 1230 - Disclosure - Inventories ♦ Implied [Table]
- 2101 - Disclosure - Inventories Detail ♦ Implied [Table]

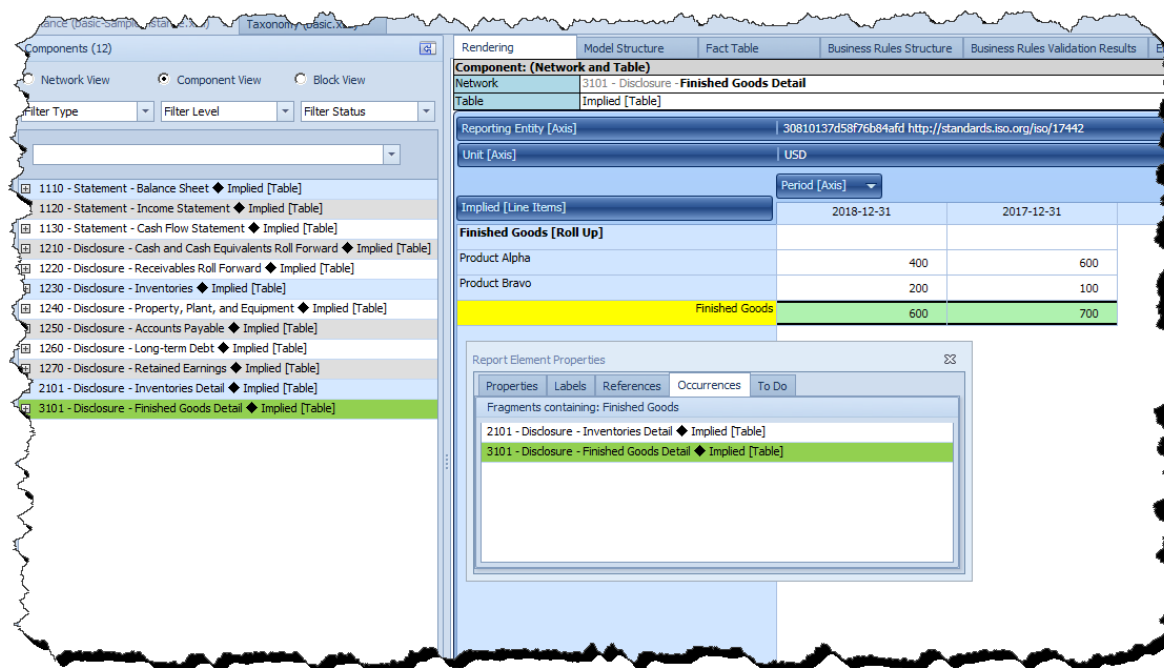
The main area displays a roll forward table for 'Inventories [Roll Forward]' for the period 2018-01-01/2018-12-31:

Inventories, Beginning Balance	1,000
Purchases of Inventory for Sale	2,000
Costs of Sales 2	(2,000)
Inventory Written Off	0
Inventories, Ending Balance	1,000

Next, select the network “2101 – Disclosure – Inventories Detail \* Implied [Table] and you will see the breakdown of the components of inventory which is a roll up:



Finally, close the inventories Report Element Properties form; then click on the report element “Finished Goods”. Again, click the “Occurrences” tab and then select the network “301 – Disclosure – Finished Goods Detail” and you see the detail of the line item “Finished Goods”:



There is no limit to the drill down levels imposed by XBRL; the only limitation is the data which is made available within the report. And clearly if you can drill down you can also navigate the granularity of information from the most detailed to the most summarized also. But, the taxonomy needs to be represented correctly for this functionality to work.