## Drilldown

By Charles Hoffman, CPA

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:

astance (basic-SampleInstance.xml) × Taxonomy (basic.xsd)						
omponents (12) 색	Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Resul	
Network View	Component: (Netwo	rk and Table)				
Component view is block view	Table	1110 - Statement -B	alance Sneet			
ter Type 🔹 Filter Level 🔹 Filter Status 📼	Table	Implieu [Table]				
	Reporting Entity [Axis	]	I	30810137d58f76b84afd http://standards.iso.org/iso/17442		
▼	Unit [Axis]			USD		
1110 - Statement - Balance Sheet      Implied [Table]			ſ	Period [Axis] 🗢		
1120 - Statement - Income Statement 🔶 Implied [Table]	Implied [Line Items]			2018-12-31	2017-12-31	
1130 - Statement - Cash Flow Statement ◆ Implied [Table]	Balance Sheet [Abs	tractl				
1210 - Disclosure - Cash and Cash Equivalents Roll Forward ♦ Implied [Table]	Assets [Roll Un]	aucij	i			
1220 - Disclosure - Receivables Roll Forward   Implied [Table]	Current Assets [Rol	[Un]				
1230 - Disclosure - Inventories 🔶 Implied [Table]	Cash and Cash Equiva	lents		4.000	2.000	
1240 - Disclosure - Property, Plant, and Equipment ♦ Implied [Table]	Receivables	ici ica		4,000	3,000	
1250 - Disclosure - Accounts Payable 🔶 Implied [Table]	Inventories			2,000	1,000	
1260 - Disclosure - Long-term Debt 🔶 Implied [Table]			Current Assets	7,000	1,000	
1270 - Disclosure - Retained Earnings 🔶 Implied [Table]	Noncurrent Assets	Roll Un]		7,000	5,000	
2101 - Disclosure - Inventories Detail 🔶 Implied [Table]	Property, Plant and Fo	uinment		6 000	1.000	
3101 - Disclosure - Finished Goods Detail ♦ Implied [Table]	rioparcy, riane and a	N	oncurrent Assets	6,000	1,000	
			Assets	13 000	6.000	
	Liabilities and Equi	v [Roll Up]		15,000	0,000	
	Liabilities [Roll Up]					
	Current Liabilities	Roll Up]				
	Accounts Payable			1.000	1.000	
		C	urrent Liabilities	1,000	1.000	
	Noncurrent Liabiliti	es [Roll Up]		_,	-/	
	Long-term Debt			6.000	1,000	
		None	urrent Liabilities	6.000	1.000	
			Liabilities	7,000	2,000	
	Equity [Roll Up]				-,	
	Retained Earnings			6,000	4,000	
			Equity	6,000	4,000	
		Liab	ilities and Equity	13,000	6,000	
Component Properties ^						

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":



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

harmont	Table Implied Table	
fter Type 🔹 Filter Level 🔹 Filter Status 💌	Reporting Entity [Axis]	30810137d58f76b84afd http://s
	Init [Avis]	
	our from	
∮ 1110 - Statement - Balance Sheet ◆ Implied [Table]		Period [Axis]
I120 - Statement - Income Statement ◆ Implied [Table]	Implied [Line Items]	2018-01-01/2018-12-31
1130 - Statement - Cash Flow Statement   Implied [Table]	Inventories [Roll Forward]	2
	Inventories, Beginning Balance	1 000
I 1220 - Disclosure - Receivables Roll Forward ◆ Implied [Table]	Durchause (Transford Call	1,000
T 1230 - Disclosure - Inventories ◆ Implied [Table]	Purchases of Inventory for Sale	2,000
1240 - Disclosure - Property, Plant, and Equipment  Implied [Table]	Costs of Sales 2	(2,000)
I 1250 - Disclosure - Accounts Payable ◆ Implied [Table]	Inventory Written Off	0
▲ 1260 - Disclosure - Long-term Debt ◆ Implied [Table]	Inventories, Ending Balance	1,000
Y 1270 - Disclosure - Retained Earnings ◆ Implied [Table]		1
2101 - Disclosure - Inventories   Report Element Properties	52	T
3101 - Disclosure - Finished God		<b>*</b>
Properties Labels References Occurr	ences To Do	
Fragments containing: Inventories		
1110 - Statement - Balance Sheet   Implied	[Table]	<b>1</b>
1230 - Disclosure - Inventories 🔶 Implied [Te	able]	1
2101 - Disclosure - Inventories Detail ♦ Impl	ied [Table]	1
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Component Properties		L 2
Network		
Table	J	
Disclosure disclosures/UncategorizedInformation		
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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:

Components (12)		द	Rendering	Model Structure	Fact Table	Business Rul	es Structure	Business Rules Validation Results
	Caller		Component: (Netw	ork and Table)				
Network view Component view	C Block view		Network	2101 - Disclosure - I	nventories Deta	ail		
Filter Type 🔹 Filter Level	▼ Filter Status	-	Table	Implied [Table]				
			Reporting Entity [A	is]		30810137d58f76b84	afd http://sta	andards.iso.org/iso/17442
		-	Unit [Axis]			USD		
1110 - Statement - Balance Sheet ◆ Implied [T	able]					Period [Axis] -		
1120 - Statement - Income Statement   Implie	ed [Table]		Implied [Line Items			2018-12-31		2017-12-31
1130 - Statement - Cash Flow Statement ◆ Im	plied [Table]		Inventories [Roll	Up]				
1210 - Disclosure - Cash and Cash Equivalents	Roll Forward   Imp	blied [Table]	Finished Goods				600	700
1220 - Disclosure - Receivables Roll Forward	· Implied [Table]		Work in Progress				200	100
1240 - Disclosure - Property Plant and Equipm	ej ent 📥 Implied (Tab	أمار	Paw Material				200	100
1250 - Disclosure - Accounts Pavable	f [Table]	ncj	Raw Platerial				200	200
1260 - Disclosure - Long-term Debt   Implied	Table]				Inventories		1,000	1,000
1270 - Disclosure - Retained Farnings   Implied	d [Table]							
2101 - Disclosure - Inventories Detail   Implied	d [Table]							
3101 - Disclosure - Finished Goods Detail								
Repo	rt Element Propertie	es				23		
Pri	operties Labels	References	Occurrences To Do					
Fr	agments containing	: Inventories						
	10 - Statement - Ba	ance Sheet	Implied [Table]					
12	30 - Disclosure - Inv	ventories 🔶 Ir	mplied [Table]					
21	01 - Disclosure - Inv	entories Deta	ail 🔶 Implied [Table]					
ş								

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":

omponents (12)	Rendering	Model Structure	Fact Table	Business Rules Structu	re Business Rules Validation Res	sults
	Component: (Ne	twork and Table)				
Network View Component View C Block View	Network 3101 - Disclosure - Finished Goods Detail					
ter Type 🔻 Filter Level 👻 Filter Status 💌	Table	Implied [Table]				
	Reporting Entity [Axis]			30810137d58f76b84afd http://standards.iso.org/iso/17442		
<b>•</b>	Unit [Axis]			USD		
1110 - Statement - Balance Sheet 🔶 Implied [Table]				Period [Axis] 📼		
1120 - Statement - Income Statement 🔶 Implied [Table]	Implied [Line Iter	ns]		2018-12-31	2017-12-31	
1130 - Statement - Cash Flow Statement 🔶 Implied [Table]	Finished Goods	[Roll Up]				
1210 - Disclosure - Cash and Cash Equivalents Roll Forward 🔶 Implied [Table]	Product Alpha					
1220 - Disclosure - Receivables Roll Forward 🔶 Implied [Table]	a data a			400	600	
1230 - Disclosure - Inventories 🔶 Implied [Table]	Product Bravo			200	100	
1240 - Disclosure - Property, Plant, and Equipment 🔶 Implied [Table]			Finished Goods	600	700	
1250 - Disclosure - Accounts Payable 🔶 Implied [Table]						
1260 - Disclosure - Long-term Debt ◆ Implied [Table]	Report Element	Properties			22	
1270 - Disclosure - Retained Earnings 🔶 Implied [Table]			0	-		
2101 - Disclosure - Inventories Detail   Implied [Table]	Properties	Labels References	Occurrences 10	Do		
3101 - Disdosure - Finished Goods Detail ◆ Implied [Table]	Fragments o	ontaining: Finished Good	is			
	2101 - Disclo	sure - Inventories Detai	◆ Implied [Table]			
	3101 - Disclo	sure - Finished Goods D	etail 🔶 Implied [Tab	le]		

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.