

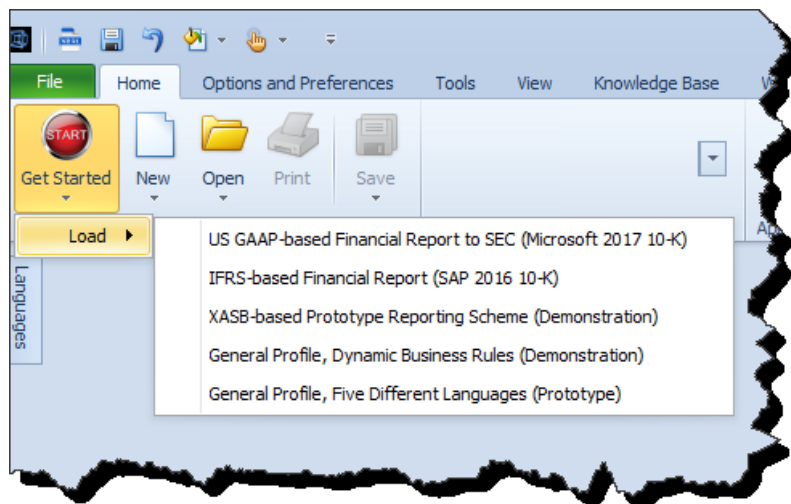
Hundreds of Example Reports

By Charles Hoffman, CPA

This document provides you with information related to where to find good examples of XBRL-based reports that you can use. This will point you to many different types of good examples.

STEP 1: *Start Pesseract.*

Open the Pesseract application and the main form is displayed and the “Home” tab of the menu ribbon is displayed. Press the “Get Started” icon and then “Load” menu item:



What you see is several good examples of XBRL-based reports. Here is an explanation as to why you might find each of these examples interesting:

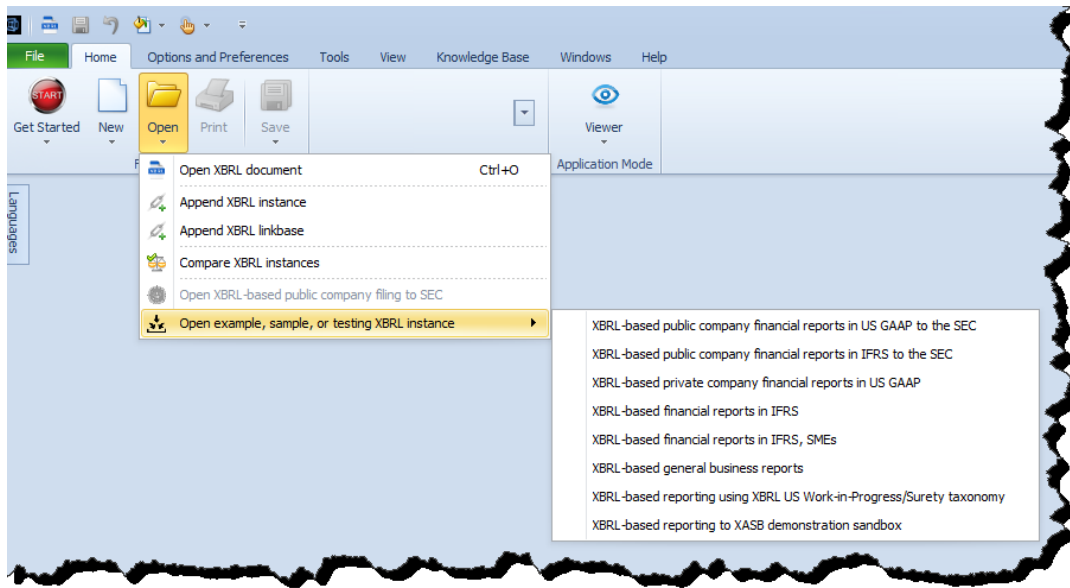
- **US GAAP-based Financial Report to SEC (Microsoft 2017 10-K):** this is an actual XBRL-based report that was submitted to the SEC by Microsoft. Microsoft tends to create high-quality XBRL-based reports. Microsoft passes 100% of fundamental accounting concept relations consistency check validation so this serves as a positive example of how to create reports. Microsoft also does a very good job per the Reporting Checklist and Disclosure Mechanics.
- **IFRS-based Financial Report (SAP 2016 10-K):** this is interesting because it uses the IFRS XZBRL Taxonomy rather than the US GAAP XBRL Taxonomy.
- **XASB-based Prototype Reporting Scheme (Demonstration):** this XBRL-based report was created using neither the US GAAP nor IFRS taxonomies, rather I created my own taxonomy to be unconstrained by other taxonomies. What this report does is put all the business use case examples together into one report to make sure the different report fragments interact with each other correctly.
- **General Profile, Dynamic Business Rules (Demonstration):** this report uses a set of business rules that is attached to the XBRL instance “on the fly” within the XBRL instance. What this shows is

that business rules similar to the US GAAP, IFRS, and XASB sets that are used can be created literally any report.

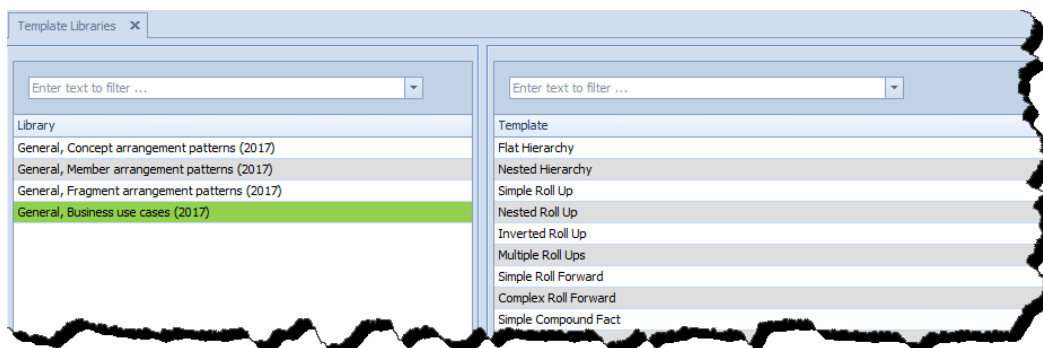
- **General Profile, Five Different Languages (Prototype):** this report shows two things, (1) some of the features of XBRL related to adding labels of different languages and (2) that XBRL can be used for non-financial information as well as financial information. This example is created using “Lorem Ipsum” text.

STEP 2: *More examples.*

On the “Home” menu ribbon item select “Open” and then “Open examples, samples, or testing XBRL instance” and you will see the list to the left:



There are literally hundreds of examples that are provided. You can explore these examples as you see fit.



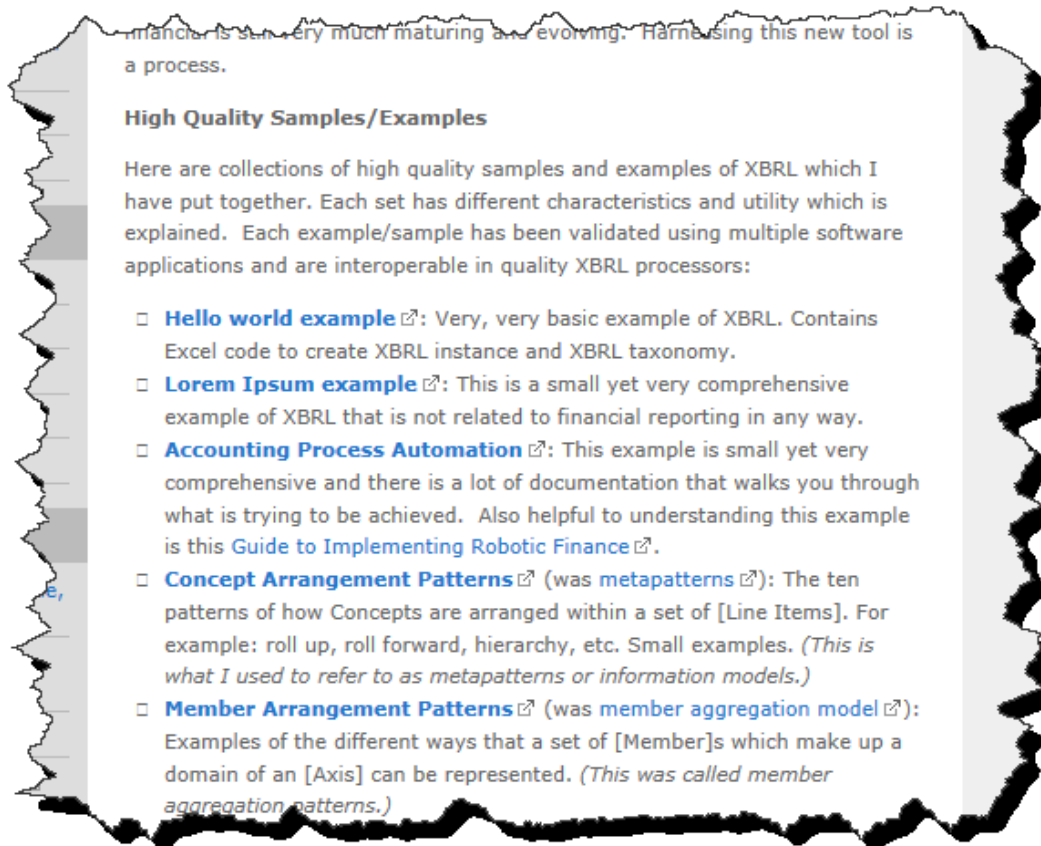
3

STEP 4: XBRL.Squarespace Blog.

There are numerous sets of examples that I maintain on my blog. You can get the majority of these examples here on my “Learning About XBRL” page:

<http://xbrl.squarespace.com/what-is-xbtl/>

Look for this section of that page:



Generally, all the examples and samples that I provide on my web site have been tested using multiple XBRL processors (most are tested by four different processors). Each example has the necessary business rules provided using XBRL formula.