

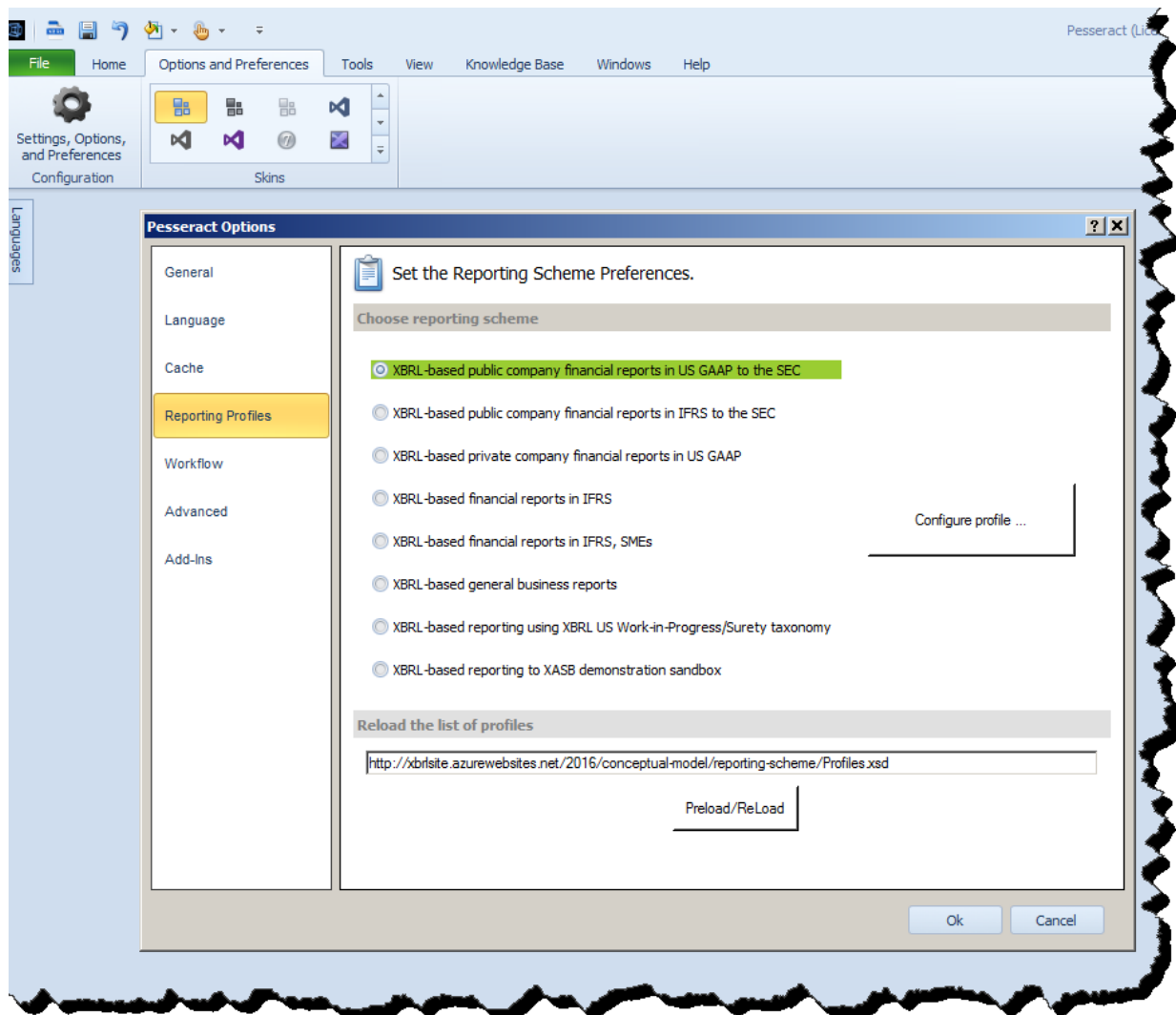
# Profiles

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This document makes you aware of and provides you with information related to the notion of profiles.

## STEP 1: *Open Pesseract.*

Open Pesseract. Select the “Options and Preferences” menu tab and then press “Settings, Options, and Preferences”. The Pesseract Options form will appear. Select “Reporting Profiles”:



There are two important things that you will want to understand. First, regulators implement XBRL in different ways. Think of XBRL as a pallet of options and you pick the set of options that you need from

that pallet. We call these “pallets” application profiles or simply profiles. A complete discussion of profiles is beyond the scope of this document<sup>1</sup>.

Secondly, suppose an individual wanted to pick up XBRL and start using it. How would you do that? Essentially, you would have to either (a) use an existing profile that someone created or (b) create your own profile.

Anyone can create their own profile; that is rather easy to do. HOWEVER, it takes a world-class set of skills to create a world-class quality XBRL profile. Rather than forcing every individual business professional that wants to implement XBRL to use in their situation; we created a rock-solid world-class profile of XBRL that you can use. We did this by borrowing all the good ideas that others have come up with and avoiding the bad ideas. We call that profile the *General Purpose Business Reporting Profile*<sup>2</sup>.

Why use profiles? Basically, profiles are used to separate the things that technical people should be concerned with and the things business professionals should be concerned with. Creating a profile is a very technical process and technical decisions need to be made in order to achieve business use cases.

Picking the right profile is a business professional’s decision. Profile makes using XBRL easier for business professionals because it hides the ugly technical details deep within the software application.

## **STEP 2:** *Selecting profiles.*

Selecting the right profile for you is generally automatic. The Pessera software understands the notion of a profile and can understand which profile to use automatically in most cases. This is achieved using the technical “signature” of the XBRL document you are working with, information the business professional has provided, or other such information. Sometimes you have to pick and other times you might want to override the software’s decision.

Things that affect which profile you use include which **reporting scheme** you use:

- US GAAP
- IFRS
- XASB (a demonstration profile)
- Create your own reporting scheme

Which regulator you are reporting to:

- SEC
- ESMA
- Some other regulator

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<sup>1</sup> If you want more information on profiles, see <http://xbrlsite.azurewebsites.net/2018/Library/Profiles-2018-01-24.pdf>

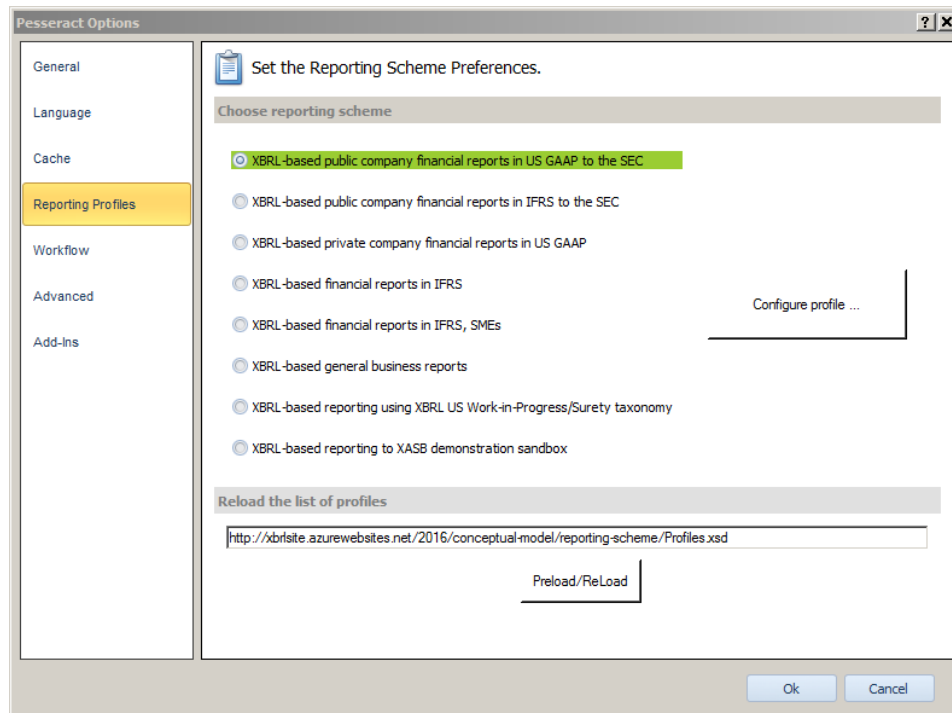
<sup>2</sup> *General Purpose Business Reporting Profile*,  
<http://xbrlsite.azurewebsites.net/2017/Library/GeneralBusinessReportingProfile-2017-12-20.pdf>

- No regulator

Whether you are a:

- Public or listed company
- Private or unlisted company

We have currently provided eight profiles within the Pesseract software application which combines the common permutations/combinations of the different reporting alternatives:



The **XBRL-based general business reports** profile is the profile you should use if you are not reporting so a specific regulator. That is a world-class application profile that will keep you out of trouble and hide you from the complicated technical details of XBRL.

### **STEP 3:** *Configuring profiles.*

Profiles are configurable by the user. Profiles come pre-configured, but the configurations can be changed by the user of the application.

To change the configuration of a profile press the “Configure profile...” button on the Reporting Profiles form:

Reporting Profile Configuration (XBRL-based public company financial reports in US GAAP to the SEC)

Rules Configuration | FAC Reporting Styles | Disclosure Exemplars | Examples, Samples, and Testing Files | Disclosure Templates

☒ **Model structure validation rules:**  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/model-structure/ModelStructure-rules-us-gaap-def.xml>

☒ **Fundamental accounting concept rules:**  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/fac/Documentation/rss.xml>

☒ **Level 1, 2, and 3 text blocks:**  
<http://xbrl.fasb.org/us-gaap/2016/dis/us-gaap-dis-ctbl-pre-2016-01-31.xml>

☒ **Reporting checklist rules:**  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/reporting-checklist/ReportingChecklist-us-gaap-strict-rules-def.xml>

**Disclosure mechanics rules:**  
[http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/disclosure-mechanics/Disclosures\\_BASE2.xsd](http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/disclosure-mechanics/Disclosures_BASE2.xsd)

☒ **Type or class relations**  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/type-class/TypeOrClassRelations-us-gaap.xsd>

☐ Base Taxonomy (Elements, labels, documentation, references)  
<http://xbrl.fasb.org/us-gaap/2016/entire/us-gaap-entryPoint-all-2016-01-31.xsd>

☒ Topics  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/Disclosures/topics.xsd>

☒ Disclosures  
<http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/Disclosures/disclosures.xsd>

Preload/Reload (1) | Preload/Reload (2)

Profiles are connected to the business rules that both control the application and run validation routines that help you assure that your XBRL-based reports are created correctly. You can also associate profiles with samples, examples, testing information, templates, and other useful metadata.

Discussing the metadata, how to create it, how to modify it, is beyond the scope of this discussion about profiles. Just understand the possibilities.

## STEP 4: *Preloading or reloading metadata.*

Currently, the software application comes with business rules and other metadata for US GAAP, IFRS, the XASB demonstration reporting scheme, and some dynamic business rules. All this metadata is updatable.

If there is a change in a business rule or other metadata; the machine readable information is changed, it is put into the proper location on the internet (all current metadata is publicly available). But, to download this metadata each time you want to use it can be slow. As such, business rules and other metadata is cached by the Pesseract software application.

Updating metadata is simply a process of pressing a button in the application and then you have the most current version of all business rules and other metadata.

## **STEP 5:** *Managing the cache.*

Sometimes it is necessary to delete information from the metadata cache.

[Coming soon]