

# Basic but Very High-Quality XBRL-based Report – XASB – Logical Debit and Credit Relations (but duplicate concepts)

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This is a basic, but high-quality XBRL-based report<sup>1</sup> which was created to make two primary points. First, that roll forward relations exist and can be documented using XBRL-Formula. Second, there are important ramifications that may not be completely apparent related to the philosophy used in the assignment of DEBIT and CREDIT balances to items that participate in roll forward. Remember, accounting is a double-entry system so these concepts will appear in two roll forwards, not one.

You can view the information contained in this report online<sup>2</sup>; this document is a summary of that human readable information. Thank you to XBRL Cloud for providing this human readable HTML.

## Statements

### Balance sheet

Network	1110 - Statement - Balance Sheet ( <a href="http://www.xbrlsite.com/basic/role/BalanceSheet">http://www.xbrlsite.com/basic/role/BalanceSheet</a> )					
Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )					
Period	2018-12-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Assets [Roll Up]</b>						
<b>Current Assets [Roll Up]</b>						
Cash and Cash Equivalents	4,000 +	4,000	4,000 DR		INF	
Receivables	2,000 +	2,000	2,000 DR		INF	
Inventories	1,000 +	1,000	1,000 DR		INF	
Current Assets	7,000 +	7,000	7,000 DR		INF	OK
<b>Noncurrent Assets [Roll Up]</b>						
Property, Plant and Equipment	6,000 +	6,000	6,000 DR		INF	
Noncurrent Assets	6,000 +	6,000	6,000 DR		INF	OK
<b>Assets</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000 DR</b>		<b>INF</b>	<b>OK</b>

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Liabilities and Equity [Roll Up]</b>						
<b>Liabilities [Roll Up]</b>						
<b>Current Liabilities [Roll Up]</b>						
Accounts Payable	1,000 +	1,000	1,000 CR		INF	
Current Liabilities	1,000 +	1,000	1,000 CR		INF	OK
<b>Noncurrent Liabilities [Roll Up]</b>						
Long-term Debt	6,000 +	6,000	6,000 CR		INF	
Noncurrent Liabilities	6,000 +	6,000	6,000 CR		INF	OK
<b>Liabilities</b>	<b>7,000 +</b>	<b>7,000</b>	<b>7,000 CR</b>		<b>INF</b>	<b>OK</b>
<b>Equity [Roll Up]</b>						
Retained Earnings	6,000 +	6,000	6,000 CR		INF	
Equity	6,000 +	6,000	6,000 CR		INF	OK
<b>Liabilities and Equity</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000 CR</b>		<b>INF</b>	<b>OK</b>

Note that on the balance sheet the DEBITS and CREDITS make sense relative to one another. There are no CONTRA accounts such as treasury stock at play in this basic example.

<sup>1</sup> You can download the XBRL-based report including the XBRL instance and the XBRL taxonomy including XBRL Formulas here, <http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/basic-XASB-DuplicatesAdded.zip>

<sup>2</sup> Here is the human readable version, <http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package>

Network	1110 - Statement - Balance Sheet ( <a href="http://www.xbrlsite.com/basic/role/BalanceSheet">http://www.xbrlsite.com/basic/role/BalanceSheet</a> )
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Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2017-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Assets [Roll Up]</b>						
<b>Current Assets [Roll Up]</b>						
Cash and Cash Equivalents	3,000 +	3,000	3,000	DR	INF	
Accounts Receivable	1,000 +	1,000	1,000	DR	INF	
Inventories	1,000 +	1,000	1,000	DR	INF	
Current Assets	5,000 +	5,000	5,000	DR	INF	OK
<b>Noncurrent Assets [Roll Up]</b>						
Property, Plant, and Equipment, Net	1,000 +	1,000	1,000	DR	INF	
Noncurrent Assets	1,000 +	1,000	1,000	DR	INF	OK
Assets	6,000	6,000	6,000	DR	INF	OK

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Liabilities and Equity [Roll Up]</b>						
<b>Liabilities [Roll Up]</b>						
<b>Current Liabilities [Roll Up]</b>						
Accounts Payable	1,000 +	1,000	1,000	CR	INF	
Current Liabilities	1,000 +	1,000	1,000	CR	INF	OK
<b>Noncurrent Liabilities [Roll Up]</b>						
Long-term Debt	1,000 +	1,000	1,000	CR	INF	
Noncurrent Liabilities	1,000 +	1,000	1,000	CR	INF	OK
Liabilities	2,000 +	2,000	2,000	CR	INF	OK
<b>Equity [Roll Up]</b>						
Retained Earnings	4,000 +	4,000	4,000	CR	INF	
Equity	4,000 +	4,000	4,000	CR	INF	OK
Liabilities and Equity	6,000	6,000	6,000	CR	INF	OK

#	Label	Result	Rule
1	Balance sheet balances. (REPORT_Balances_BalanceSheet)	Pass	\$Total_Assets = \$Total_LiabilitiesAndEquity
2	Balance sheet balances. (REPORT_Balances_BalanceSheet)	Pass	\$Total_Assets = \$Total_LiabilitiesAndEquity

### Income statement

Network	1120 - Statement - Income Statement ( <a href="http://www.xbrlsite.com/basic/role/IncomeStatement">http://www.xbrlsite.com/basic/role/IncomeStatement</a> )
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Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Net Income (Loss) [Roll Up]</b>						
<b>Gross Profit (Loss) [Roll Up]</b>						
Sales	4,000 +	4,000	4,000	CR	INF	
Costs of Sales	2,000 -	2,000	2,000	DR	INF	
Gross Profit (Loss)	2,000 +	2,000	2,000	CR	INF	OK
Depreciation and Amortization	-			DR	INF	
Net Income (Loss)	2,000	2,000	2,000	CR	INF	OK

The renderings and the DEBITS/CREDITS are logical; sometimes companies show expenses as positive as above, other times they show them as negative. But the important thing is that the DEBITS and CREDITS make sense relative to one another.

Cash flow statement: (Direct method)

Network	1130 - Statement - Cash Flow Statement (http://www.xbrlsite.com/basic/role/CashFlowStatement)					
Reporting Entity	30810137d58f76b84afd (http://standards.iso.org/iso/17442)					
Period	2018-01-01 - 2018-12-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Net Cash Flow [Roll Up]</b>						
<b>Net Cash Flow Operating Activities [Roll Up]</b>						
Collection of Receivables	3,000 +	3,000	3,000 DR		INF	
Payment of Accounts Payable	(2,000) -	2,000	2,000 CR		INF	
Net Cash Flow Operating Activities	1,000 +	1,000	1,000		INF	OK
<b>Net Cash Flow Financing Activities [Roll Up]</b>						
Additional Long-term Borrowings	6,000 +	6,000	6,000 CR		INF	
Repayment of Long-term Borrowings	(1,000) -	1,000	1,000 DR		INF	
Net Cash Flow Financing Activities	5,000 +	5,000	5,000		INF	OK
<b>Net Cash Flow Investing Activities [Roll Up]</b>						
Capital Additions of Property, Plant and Equipment 2	(5,000) -	5,000	5,000 CR		INF	
Net Cash Flow Investing Activities	(5,000) +	(5,000)	(5,000)		INF	OK
Net Cash Flow	1,000	1,000	1,000		INF	OK

On the cash flow statement, cash inflows are generally shown as POSITIVE and outflows as NEGATIVE. Note that the line items “Net Cash Flow Financing Activities” and “Net Cash Flow Investing Activities” DO NOT have a balance attribute. This is different than the US GAAP XBRL Taxonomy which have balance attributes. This difference does not impact the roll forward issue.

#	Label	Result	Rule
1	Cash Flow Statement Roll Forward reconciles. (REPORT_RollForwardReconciles_CashFlowStatement)	Pass	$\$VARIABLE\_BalanceStart + \$NetCashFlow = \$VARIABLE\_BalanceEnd$

Reporting Entity	30810137d58f76b84afd (http://standards.iso.org/iso/17442)					
Period	2018-01-01 - 2018-12-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Cash and Cash Equivalents, Ending Balance [Roll Forward]</b>						
Cash and Cash Equivalents, Beginning Balance	3,000 +	3,000	3,000 DR		INF	
Net Cash Flow	1,000 +	1,000	1,000		INF	
Cash and Cash Equivalents, Ending Balance	4,000 +	4,000	4,000 DR		INF	OK

### Roll Forwards of Balance Sheet (real<sup>3</sup>) Accounts:

#### Cash and Cash Equivalents

Reporting Entity	30810137d58f76b84afd (http://standards.iso.org/iso/17442)					
Period	2018-01-01 - 2018-12-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Cash and Cash Equivalents, Ending Balance [Roll Forward]</b>						
Cash and Cash Equivalents, Beginning Balance	3,000 +	3,000	3,000 DR		INF	
Collection of Receivables	3,000 +	3,000	3,000 DR		INF	
Payment of Accounts Payable	(2,000) -	2,000	2,000 CR		INF	
Additional Long-term Borrowings 2	6,000 +	6,000	6,000 DR		INF	
Repayment of Long-term Borrowings 2	(1,000) -	1,000	1,000 CR		INF	
Capital Additions of Property, Plant and Equipment 2	(5,000) -	5,000	5,000 CR		INF	
Cash and Cash Equivalents, Ending Balance	4,000 +	4,000	4,000 DR		INF	OK

So this roll forward works exactly as expected. Cash and cash equivalents, a DEBIT, goes UP with a change that is a DEBIT and DOWN with a change that is a CREDIT. This can be seen in the column “Rendering”. What goes into the FACT is the column “Reported”, that is adjusted using the preferred label role and the “negated” role.

#	Label	Result	Rule
1	Cash and Cash Equivalents Rolls Forward. (REPORT_RollForwardReconciles_CashAndCashEquivalents)	Pass	$\$VARIABLE\_BalanceStart + \$CollectionReceivables - \$PaymentOfAccountsPayable + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings - \$CapitalAdditionsPropertyPlantAndEquipment = \$VARIABLE\_BalanceEnd$

#### Accounts Receivable

<sup>3</sup> Accountants understand the difference between real or permanent accounts and nominal or temporary accounts. If you are not familiar with this idea, please see <https://www.accountingcoach.com/blog/what-is-the-difference-between-a-nominal-account-and-a-real-account>.

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Receivables, Ending Balance [Roll Forward]</b>						
Receivables, Beginning Balance	1,000 +	1,000	1,000 DR		INF	
Sales 2	4,000 +	4,000	4,000 DR		INF	
Collection of Receivables 2	(3,000) -	3,000	3,000 CR		INF	
Additions to Allowance for Bad Debts	0 +	0	0 CR		INF	
Bad Debts Written Off	0 -	0	0 CR		INF	
Receivables, Ending Balance	2,000 +	2,000	2,000 DR		INF	OK

Again, in this roll forward DEBITS make the balance go UP and CREDIT changes make the balance go DOWN.

You can make this RENDER correctly and you can make the XBRL Formula work correctly. However, this is really not as logical as it could be (i.e. the DEBITS and CREDITS are synchronized).

#	Label	Result	Rule
1	Receivables Rolls Forward. (REPORT_RollForwardReconciles_Receivables)	Pass	$\$VARIABLE\_BalanceStart + \$Sales - \$CollectionReceivables - \$AdditionsToAllowanceForBadDebts - \$BadDebtsWrittenOff = \$VARIABLE\_BalanceEnd$

### Inventories

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Inventories, Ending Balance [Roll Forward]</b>						
Inventories, Beginning Balance	1,000 +	1,000	1,000 DR		INF	
Purchases of Inventory for Sale	2,000 +	2,000	2,000 DR		INF	
Costs of Sales 2	(2,000) -	2,000	2,000 CR		INF	
Inventory Written Off	0 +	0	0 CR		INF	
Inventories, Ending Balance	1,000 +	1,000	1,000 DR		INF	OK

Again, in this roll forward DEBITS make the balance go UP and CREDIT changes make the balance go DOWN.

#	Label	Result	Rule
1	Inventories Rolls Forward. (REPORT_RollForwardReconciles_Inventories)	Pass	$\$VARIABLE\_BalanceStart + \$PurchasesOfInventoryForSale - \$CostsOfSales - \$InventoryWrittenOff = \$VARIABLE\_BalanceEnd$

### Property, Plant and Equipment

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Property, Plant and Equipment, Ending Balance [Roll Forward]</b>						
Property, Plant and Equipment, Beginning Balance	1,000 +	1,000	1,000 DR		INF	
Capital Additions of Property, Plant and Equipment	5,000 +	5,000	5,000 DR		INF	
Depreciation and Amortization 2	0 +	0	0 CR		INF	
Property, Plant and Equipment Written Off	0 +	0	0 CR		INF	
Property, Plant and Equipment, Ending Balance	6,000 +	6,000	6,000 DR		INF	OK

Again, in this roll forward DEBITS make the balance go UP and CREDIT changes make the balance go DOWN.

Again, rendering and XBRL Formula works.

#	Label	Result	Rule
1	Property, Plant, and Equipment Rolls Forward. (REPORT_RollForwardReconciles_PropertyPlantAndEquipment)	Pass	$\$VARIABLE\_BalanceStart + \$CapitalAdditionsPropertyPlantAndEquipment - \$DepreciationAndAmortization - \$PropertyPlantAndEquipmentWrittenOff = \$VARIABLE\_BalanceEnd$

### Accounts Payable

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Accounts Payable, Ending Balance [Roll Forward]</b>						
Accounts Payable, Beginning Balance	1,000 +	1,000	1,000 CR		INF	
Purchases of Inventory for Sale 2	2,000 +	2,000	2,000 CR		INF	
Payment of Accounts Payable 2	(2,000) -	2,000	2,000 DR		INF	
Accounts Payable, Ending Balance	1,000 +	1,000	1,000 CR		INF	OK

Here, in this roll forward CREDITS make the balance go UP and DEBITS changes make the balance go DOWN.

#	Label	Result	Rule
1	Accounts Payable Rolls Forward. (REPORT_RollForwardReconciles_AccountsPayable)	Pass	$\$VARIABLE\_BalanceStart + \$PurchasesOfInventoryForSale - \$PaymentOfAccountsPayable = \$VARIABLE\_BalanceEnd$

### Long-term Debt

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Long-term Debt, Ending Balance [Roll Forward]</b>						
Long-term Debt, Beginning Balance	1,000 +	1,000	1,000 CR		INF	
Additional Long-term Borrowings	6,000 +	6,000	6,000 CR		INF	
Repayment of Long-term Borrowings	(1,000) -	1,000	1,000 DR		INF	
Long-term Debt, Ending Balance	6,000 +	6,000	6,000 CR		INF	OK

Again, in this roll forward CREDITS make the balance go UP and DEBITS changes make the balance go DOWN.

But rendering and XBRL Formula works.

#	Label	Result	Rule
1	Long term Debt Rolls Forward. (REPORT_RollForwardReconciles_LongTermDebt)	Pass	$\$VARIABLE\_BalanceStart + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings = \$VARIABLE\_BalanceEnd$

### Retained Earnings

Reporting Entity	30810137d58f76b84afd ( <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> )
Period	2018-01-01 - 2018-12-31
Unit	USD

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Retained Earnings, Ending Balance [Roll Forward]</b>						
Retained Earnings, Beginning Balance	4,000 +	4,000	4,000 CR		INF	
Net Income (Loss)	2,000 +	2,000	2,000 CR		INF	
Retained Earnings, Ending Balance	6,000 +	6,000	6,000 CR		INF	OK

Now this works exactly as expected, a CREDIT making a CREDIT go UP. But, there is only one line item and if I tried to do this for all line items, I would likely run into the same sort of issue.

#	Label	Result	Rule
1	Cash and cash equivalents reconciles. (REPORT_RollForwardReconciles_RetainedEarnings)	Pass	$\$VARIABLE\_BalanceStart + \$VARIABLE\_Change1 = \$VARIABLE\_BalanceEnd$

### Additional Business Rules:

*Continuity Cross Checks* (which make sure concepts are correct relative to other concepts which makes sure the structure of relationships is correct)

#	Label	Result	Rule
1	GrossProfitLoss = RevenuesNet - CostOfSales (FAC_IS1_GrossProfitFoots)	Pass	$\$GrossProfitLoss = (\$RevenuesNet - \$CostOfSales)$
2	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)	Pass	$\$LiabilitiesAndEquity = \$Liabilities + \$Equity$
3	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)	Pass	$\$LiabilitiesAndEquity = \$Liabilities + \$Equity$
4	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)	Pass	$\$Assets = \$LiabilitiesAndEquity$
5	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)	Pass	$\$Assets = \$LiabilitiesAndEquity$
6	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)	Pass	$\$Liabilities = \$LiabilitiesCurrent + \$LiabilitiesNoncurrent$
7	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)	Pass	$\$Liabilities = \$LiabilitiesCurrent + \$LiabilitiesNoncurrent$
8	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)	Pass	$\$Assets = \$AssetsCurrent + \$AssetsNoncurrent$
9	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)	Pass	$\$Assets = \$AssetsCurrent + \$AssetsNoncurrent$

All the continuity cross checks work as expected.

*Summary of Roll Forward rules and continuity checks:*

id	satisfied	message
REPORT_Balances_BalanceSheet (evaluation 1)	satisfied	$\$Total\_Assets=13000 = \$Total\_LiabilitiesAndEquity=13000$
REPORT_Balances_BalanceSheet (evaluation 2)	satisfied	$\$Total\_Assets=6000 = \$Total\_LiabilitiesAndEquity=6000$
REPORT_RollForwardReconciles_CashFlowStatement (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=3000 + \$NetCashFlow=1000 = \$VARIABLE\_BalanceEnd=4000$
REPORT_RollForwardReconciles_CashAndCashEquivalents (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=3000 + \$CollectionReceivables=3000 - \$PaymentOfAccountsPayable=2000 + \$AdditionalLongtermBorrowings=6000 - \$RepaymentLongtermBorrowings=1000 - \$CapitalAdditionsPropertyPlantAndEquipment=5000 = \$VARIABLE\_BalanceEnd=4000$
REPORT_RollForwardReconciles_Receivables (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=1000 + \$Sales=4000 - \$CollectionReceivables=3000 - \$AdditionsToAllowanceForBadDebts=0 - \$BadDebtsWrittenOff=0 = \$VARIABLE\_BalanceEnd=2000$
REPORT_RollForwardReconciles_Inventories (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=1000 + \$PurchasesOfInventoryForSale=2000 - \$CostsOfSales=2000 - \$InventoryWrittenOff=0 = \$VARIABLE\_BalanceEnd=1000$
REPORT_RollForwardReconciles_PropertyPlantAndEquipment (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=1000 + \$CapitalAdditionsPropertyPlantAndEquipment=5000 - \$DepreciationAndAmortization=0 - \$PropertyPlantAndEquipmentWrittenOff=0 = \$VARIABLE\_BalanceEnd=6000$
REPORT_RollForwardReconciles_AccountsPayable (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=1000 + \$PurchasesOfInventoryForSale=2000 - \$PaymentOfAccountsPayable=2000 = \$VARIABLE\_BalanceEnd=1000$
REPORT_RollForwardReconciles_LongTermDebt (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=1000 + \$AdditionalLongtermBorrowings=6000 - \$RepaymentLongtermBorrowings=1000 = \$VARIABLE\_BalanceEnd=6000$
REPORT_RollForwardReconciles_RetainedEarnings (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart=4000 + \$VARIABLE\_Change1=2000 = \$VARIABLE\_BalanceEnd=6000$
FAC_BS1_BalanceSheetBalances (evaluation 1)	satisfied	$\$Assets=13000 = \$LiabilitiesAndEquity=13000$
FAC_BS1_BalanceSheetBalances (evaluation 2)	satisfied	$\$Assets=6000 = \$LiabilitiesAndEquity=6000$
FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets (evaluation 1)	satisfied	$\$Assets=13000 = \$AssetsCurrent=7000 + \$AssetsNoncurrent=6000$
FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets (evaluation 2)	satisfied	$\$Assets=6000 = \$AssetsCurrent=5000 + \$AssetsNoncurrent=1000$
FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities (evaluation 1)	satisfied	$\$Liabilities=7000 = \$LiabilitiesCurrent=1000 + \$LiabilitiesNoncurrent=6000$
FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities (evaluation 2)	satisfied	$\$Liabilities=2000 = \$LiabilitiesCurrent=1000 + \$LiabilitiesNoncurrent=1000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 1)	satisfied	$\$LiabilitiesAndEquity=13000 = \$Liabilities=7000 + \$Equity=6000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 2)	satisfied	$\$LiabilitiesAndEquity=6000 = \$Liabilities=2000 + \$Equity=4000$
FAC_IS1_GrossProfitFoots (evaluation 1)	satisfied	$\$GrossProfitLoss=2000 = (\$RevenuesNet=4000 - \$CostOfSales=2000)$
FAC_CF1_NetCashFlowEqualsOperatingInvestingAndFinancing (evaluation 1)	satisfied	$\$CashFlowNet=1000 = \$CashFlowProvidedByUsedInOperatingActivitiesNet=1000 + \$CashFlowsProvidedByUsedInInvestingActivitiesNet=5000 + \$CashFlowsProvidedByUsedInFinancingActivitiesNet=-5000$

### Reporting Checklist rules

Not used

### Disclosure mechanics rules

Not used

**Transactions:** (this explains the transactions)

Note that rather than using a numeric account code, a named concept is used as the account code. Generally there would be a mapping between the GL account code and the US GAAP XBRL Taxonomy concept. Further, a named concept is used to describe the nature of the transaction.

Note that the goal of this prototype is making a specific point as simply as possible. Some information is not entirely correct according to US GAAP to keep the example as basic as possible. For example, long-term debt is not broken into current and noncurrent components. However, the issues that are being focused on in this prototype are not impacted by this inexact accounting. Focus on the over-arching accounting big picture of what is going on, not the nuances that are unimportant to this prototype that relate to inexact US GAAP reporting.

JE	Date	General Ledger Account Code	Nature of Transaction Code	DEBIT	CREDIT
JE-1001	2017-12-31	basic:CashAndCashEquivalents	basic:OpeningBalance	3,000	
JE-1001	2017-12-31	basic:Receivables	basic:OpeningBalance	1,000	
JE-1001	2017-12-31	basic:Inventories	basic:OpeningBalance	1,000	
JE-1001	2017-12-31	basic:PropertyPlantAndEquipment	basic:OpeningBalance	1,000	
JE-1001	2017-12-31	basic:AccountsPayable	basic:OpeningBalance		1,000
JE-1001	2017-12-31	basic:LongtermDebt	basic:OpeningBalance		1,000
JE-1001	2017-12-31	basic:RetainedEarnings	basic:OpeningBalance		4,000
<b>JE-1002</b>	2018-01-01	basic:CashAndCashEquivalents	basic:AdditionalLongtermBorrowings	6,000	
<b>JE-1002</b>	2018-01-01	basic:LongtermDebt	basic:AdditionalLongtermBorrowings		6,000
JE-1003	2018-01-01	basic:PropertyPlantAndEquipment	basic:CapitalAdditionsPropertyPlantAndEquipment	5,000	
JE-1003	2018-01-01	basic:CashAndCashEquivalents	basic:CapitalAdditionsPropertyPlantAndEquipment		5,000
<b>JE-1004</b>	2018-01-01	basic:Inventories	basic:PurchasesOfInventoryForSale	2,000	
<b>JE-1004</b>	2018-01-01	basic:AccountsPayable	basic:PurchasesOfInventoryForSale		2,000
JE-1005	2018-01-01	basic:Receivables	basic:Sales	4,000	
JE-1005	2018-01-01	basic:Sales	basic:Sales		4,000
JE-1005	2018-01-01	basic:CostsOfSales	basic:CostsOfSales	2,000	
JE-1005	2018-01-01	basic:Inventories	basic:CostsOfSales		2,000
<b>JE-1006</b>	2018-01-01	basic:CashAndCashEquivalents	basic:CollectionReceivables	3,000	
<b>JE-1006</b>	2018-01-01	basic:Receivables	basic:CollectionReceivables		3,000
JE-1007	2018-01-01	basic:AccountsPayable	basic:PaymentOfAccountsPayable	2,000	
JE-1007	2018-01-01	basic:CashAndCashEquivalents	basic:PaymentOfAccountsPayable		2,000
<b>JE-1008</b>	2018-01-01	basic:LongtermDebt	basic:RepaymentLongtermBorrowings	2,000	
<b>JE-1008</b>	2018-01-01	basic:CashAndCashEquivalents	basic:RepaymentLongtermBorrowings		2,000
			<b>TOTAL</b>	32,000	32,000