

# General Ledger Trial Balance to External Financial Report:

## Step-by-step guide to creating a modern financial statement creation platform for internal and external financial reporting

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“Sometimes the easiest way to solve a problem is to stop participating in the problem.”  
Albert Einstein<sup>1</sup>

### Executive summary:

- Technical implementation options vary, but these are the basic steps needed to create a modern financial report creation platform.
- The more supporting metadata and rules you have, the more steps that can be automated.
- Automating all steps is not practical or possible. Understanding which steps can be automated and how to automate a step is important.

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<sup>1</sup> Quotlr, Albert Einstein, <https://quotlr.com/image/5958>

This document provides details that explain information contained in the documents and blog posts related to *Accounting Process Automation Using XBRL*<sup>2</sup>, *Guide to Implementing Robotic Finance*<sup>3</sup>, and *Blueprint for Creating Zero-defect XBRL-based Digital Financial Reports*<sup>4</sup>. Information was taken from the general ledger trial balance and generated the set of primary financial statements and all required disclosures. The primary financial statements and detailed disclosures were verified using an automated reporting checklist to make sure what was disclosures was consistent with what is required to be disclosed and that mathematical computations were consistent with expectations.

It is highly recommended that before you read this document that you read the document *Computer Empathy*<sup>5</sup> which will help you understand important information about automating accounting processes. Finally, it is not required but it is highly suggested that you also read the document *Putting the Expertise into an XBRL-based Knowledge Based System for Creating Financial Reports*<sup>6</sup>.

There are two parts to creating a report: (1) Specifying the model of what the report looks like including the line items, dimensions, relations, and rules that are used to articulate and enforce the model and (2) generating the report consistent with the specification.

## **Model**

The first step is to build a model that specifies the characteristics of the report. Creating the model that is used by the steps that move information from the general ledger to the report is an independent problem from moving the information itself. In this example I am using a very basic model, but that model has 100% of the complexity of a larger model for a US GAAP or IFRS based financial report. Those more complex reports are just different disclosures and more disclosures. This basic model exercises all that needs to be exercised to prove this process.

Note that the model shows what amounts to the presentation relations of XBRL. However, each roll up has XBRL calculation relations to articulate and enforce the roll up relations. Every roll forward has XBRL Formula rules specified that articulate and enforce the roll forward relations. Adjustment relations, “Originally stated balance + Adjustments = Restated balance” which would be used to represent an accounting error correction or change in accounting policy is supported by this model but an example is not included in this prototype. Other types of mathematical are also supported but not exercised because all are simply the same as the XBRL Formula used to articulate and enforce the roll forward relation.

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<sup>2</sup> *Accounting Process Automation Using XBRL*, <http://xbrl.squarespace.com/journal/2018/2/28/accounting-process-automation-using-xbrl.html>

<sup>3</sup> *Guide to Implementing Robotic Finance*, <http://xbrl.squarespace.com/journal/2018/3/30/guide-to-implementing-robotic-finance-draft.html>

<sup>4</sup> *Blueprint for Creating Zero-defect XBRL-based Digital Financial Reports*, <http://xbrl.azurewebsites.net/2017/Library/BlueprintForZeroDefectDigitalFinancialReports.pdf>

<sup>5</sup> *Computer Empathy*, <http://xbrl.azurewebsites.net/2018/Library/ComputerEmpathy.pdf>

<sup>6</sup> *Putting the Expertise into an XBRL-based Knowledge Based System for Creating Financial Reports*, <http://pesseraact.azurewebsites.net/PuttingTheExpertiseIntoKnowledgeBasedSystem.pdf>

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**Report elements of model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#ReportElementsSummary.html>

#	Label	Data Type	Period Type	Balance Type	Prefix	Standard label, Documentation
1	Accounts Payable	Monetary	As Of (instant)	Credit	basic	<i>Filer label:</i> Accounts Payable <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:AccountsPayable
2	Additional Long-term Borrowings	Monetary	For Period (duration)	Credit	basic	<i>Filer label:</i> Additional Long-term Borrowings <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:AdditionalLongtermBorrowings
3	Additional Long-term Borrowings 2	Monetary	For Period (duration)	Debit	basic	<i>Filer label:</i> Additional Long-term Borrowings 2 <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:AdditionalLongtermBorrowings2
4	Additions to Allowance for Bad Debts	Monetary	For Period (duration)	Credit	basic	<i>Filer label:</i> Additions to Allowance for Bad Debts <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:AdditionsToAllowanceForBadDebts
5	Assets	Monetary	As Of (instant)	Debit	basic	<i>Filer label:</i> Assets <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:Assets
6	Bad Debts Written Off	Monetary	For Period (duration)	Credit	basic	<i>Filer label:</i> Bad Debts Written Off <i>Documentation:</i> <i>References:</i> NONE <i>Name:</i> basic:BadDebtsWrittenOff
7	Capital Additions of Property, Plant and Equipment	Monetary	For Period (duration)	Debit	basic	<i>Filer label:</i> Capital Additions of Property, Plant and Equipment <i>Documentation:</i> <i>References:</i> NONE

(Not that only a partial list of the report elements is provided, all report elements can be seen in the link above and in the details of the model which are forthcoming.)

**Cash and cash equivalents roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-CashAndCashEquivalents-Implied.html>

Component: (Network and Table)						
Network	1210 - Disclosure - <b>Cash and Cash Equivalents Roll Forward</b> ( <a href="http://www.xbrlsite.com/basic/role/CashAndCashEquivalents">http://www.xbrlsite.com/basic/role/CashAndCashEquivalents</a> )					
Table	(Implied)					
#	Label	Report Element Class	Period Type	Balance	Name	
1	<b>Cash and Cash Equivalents Roll Forward [Table]</b>				(Implied)	
2	<i>Cash and Cash Equivalents [Roll Forward]</i>	[Abstract]			basic:CashCashEquivalentsRollForward	
3	Cash and Cash Equivalents, Beginning Balance	[Concept] Monetary	As Of	Debit	basic:CashAndCashEquivalents	
4	Collection of Receivables	[Concept] Monetary	For Period	Debit	basic:CollectionReceivables	
5	Payment of Accounts Payable	[Concept] Monetary	For Period	Credit	basic:PaymentOfAccountsPayable	
6	Additional Long-term Borrowings 2	[Concept] Monetary	For Period	Debit	basic:AdditionalLongtermBorrowings2	
7	Repayment of Long-term Borrowings 2	[Concept] Monetary	For Period	Credit	basic:RepaymentLongtermBorrowings2	
8	Capital Additions of Property, Plant and Equipment 2	[Concept] Monetary	For Period	Credit	basic:CapitalAdditionsPropertyPlantAndEquipment2	
9	Cash and Cash Equivalents, Ending Balance	[Concept] Monetary	As Of	Debit	basic:CashAndCashEquivalents	

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**Receivables roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-Receivables-Implied.html>

Component: (Network and Table)					
Network	1220 - Disclosure - <b>Receivables Roll Forward</b> ( <a href="http://www.xbrlsite.com/basic/role/Receivables">http://www.xbrlsite.com/basic/role/Receivables</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Receivables Roll Forward [Table]</b>				(Implied)
2	<i>Receivables [Roll Forward]</i>	[Abstract]			basic:ReceivablesRollForward
3	Receivables, Beginning Balance	[Concept] Monetary	As Of	Debit	basic:Receivables
4	Sales 2	[Concept] Monetary	For Period	Debit	basic:Sales2
5	Collection of Receivables 2	[Concept] Monetary	For Period	Credit	basic:CollectionReceivables2
6	Additions to Allowance for Bad Debts	[Concept] Monetary	For Period	Credit	basic:AdditionsToAllowanceForBadDebts
7	Bad Debts Written Off	[Concept] Monetary	For Period	Credit	basic:BadDebtsWrittenOff
8	Receivables, Ending Balance	[Concept] Monetary	As Of	Debit	basic:Receivables

**Inventories roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-Inventories-Implied.html>

Component: (Network and Table)					
Network	1230 - Disclosure - <b>Inventories</b> ( <a href="http://www.xbrlsite.com/basic/role/Inventories">http://www.xbrlsite.com/basic/role/Inventories</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Inventories [Table]</b>				(Implied)
2	<i>Inventories [Roll Forward]</i>	[Abstract]			basic:InventoriesRollForward
3	Inventories, Beginning Balance	[Concept] Monetary	As Of	Debit	basic:Inventories
4	Purchases of Inventory for Sale	[Concept] Monetary	For Period	Debit	basic:PurchasesOfInventoryForSale
5	Costs of Sales 2	[Concept] Monetary	For Period	Credit	basic:CostsOfSales2
6	Inventory Written Off	[Concept] Monetary	For Period	Credit	basic:InventoryWrittenOff
7	Inventories, Ending Balance	[Concept] Monetary	As Of	Debit	basic:Inventories

**Property, plant, and equipment roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-PropertyPlantAndEquipment-Implied.html>

Component: (Network and Table)					
Network	1240 - Disclosure - <b>Property, Plant, and Equipment</b> ( <a href="http://www.xbrlsite.com/basic/role/PropertyPlantAndEquipment">http://www.xbrlsite.com/basic/role/PropertyPlantAndEquipment</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Property, Plant, and Equipment [Table]</b>				(Implied)
2	<i>Property, Plant and Equipment [Roll Forward]</i>	[Abstract]			basic:PropertyPlantEquipmentRollForward
3	Property, Plant and Equipment, Beginning Balance	[Concept] Monetary	As Of	Debit	basic:PropertyPlantAndEquipment
4	Capital Additions of Property, Plant and Equipment	[Concept] Monetary	For Period	Debit	basic:CapitalAdditionsPropertyPlantAndEquipment
5	Depreciation and Amortization 2	[Concept] Monetary	For Period	Credit	basic:DepreciationAndAmortization2
6	Property, Plant and Equipment Written Off	[Concept] Monetary	For Period	Credit	basic:PropertyPlantAndEquipmentWrittenOff
7	Property, Plant and Equipment, Ending Balance	[Concept] Monetary	As Of	Debit	basic:PropertyPlantAndEquipment

**Accounts payable roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-AccountsPayable-Implied.html>

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Component: (Network and Table)					
Network	1250 - Disclosure - <b>Accounts Payable</b> ( <a href="http://www.xbrlsite.com/basic/role/AccountsPayable">http://www.xbrlsite.com/basic/role/AccountsPayable</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Accounts Payable [Table]</b>				(Implied)
2	<i>Accounts Payable [Roll Forward]</i>	[Abstract]			basic:AccountsPayableRollForward
3	Accounts Payable, Beginning Balance	[Concept] Monetary	As Of	Credit	basic:AccountsPayable
4	Purchases of Inventory for Sale 2	[Concept] Monetary	For Period	Credit	basic:PurchasesOfInventoryForSale2
5	Payment of Accounts Payable 2	[Concept] Monetary	For Period	Debit	basic:PaymentOfAccountsPayable2
6	Accounts Payable, Ending Balance	[Concept] Monetary	As Of	Credit	basic:AccountsPayable

**Long-term debt roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-LongTermDebt-Implied.html>

Component: (Network and Table)					
Network	1260 - Disclosure - <b>Long-term Debt</b> ( <a href="http://www.xbrlsite.com/basic/role/LongTermDebt">http://www.xbrlsite.com/basic/role/LongTermDebt</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Long-term Debt [Table]</b>				(Implied)
2	<i>Long-term Debt [Roll Forward]</i>	[Abstract]			basic:LongtermDebtRollForward
3	Long-term Debt, Beginning Balance	[Concept] Monetary	As Of	Credit	basic:LongtermDebt
4	Additional Long-term Borrowings	[Concept] Monetary	For Period	Credit	basic:AdditionalLongtermBorrowings
5	Repayment of Long-term Borrowings	[Concept] Monetary	For Period	Debit	basic:RepaymentLongtermBorrowings
6	Long-term Debt, Ending Balance	[Concept] Monetary	As Of	Credit	basic:LongtermDebt

**Retained earnings roll forward model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-RetainedEarnings-Implied.html>

Component: (Network and Table)					
Network	1270 - Disclosure - <b>Retained Earnings</b> ( <a href="http://www.xbrlsite.com/basic/role/RetainedEarnings">http://www.xbrlsite.com/basic/role/RetainedEarnings</a> )				
Table	(Implied)				
#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Retained Earnings [Table]</b>				(Implied)
2	<i>Retained Earnings [Roll Forward]</i>	[Abstract]			basic:RetainedEarningsRollForward
3	Retained Earnings, Beginning Balance	[Concept] Monetary	As Of	Credit	basic:RetainedEarnings
4	Net Income (Loss)	[Concept] Monetary	For Period	Credit	basic:NetIncomeLoss
5	Retained Earnings, Ending Balance	[Concept] Monetary	As Of	Credit	basic:RetainedEarnings

**Balance sheet model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-BalanceSheet-Implied.html>

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Component: (Network and Table)	
Network	1110 - Statement - <b>Balance Sheet</b> ( <a href="http://www.xbrlsite.com/basic/role/BalanceSheet">http://www.xbrlsite.com/basic/role/BalanceSheet</a> )
Table	(Implied)

#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Balance Sheet [Table]</b>				(Implied)
2	<i>Balance Sheet [Abstract]</i>	[Abstract]			basic:BalanceSheetAbstract
3	<i>Assets [Roll Up]</i>	[Abstract]			basic:AssetsRollUp
4	<i>Current Assets [Roll Up]</i>	[Abstract]			basic:CurrentAssetsRollUp
5	Cash and Cash Equivalents	[Concept] Monetary	As Of	Debit	basic:CashAndCashEquivalents
6	Receivables	[Concept] Monetary	As Of	Debit	basic:Receivables
7	Inventories	[Concept] Monetary	As Of	Debit	basic:Inventories
8	Current Assets	[Concept] Monetary	As Of	Debit	basic:CurrentAssets
9	<i>Noncurrent Assets [Roll Up]</i>	[Abstract]			basic:NoncurrentAssetsRollUp
10	Property, Plant and Equipment	[Concept] Monetary	As Of	Debit	basic:PropertyPlantAndEquipment
11	Noncurrent Assets	[Concept] Monetary	As Of	Debit	basic:NoncurrentAssets
12	Assets	[Concept] Monetary	As Of	Debit	basic:Assets
13	<i>Liabilities and Equity [Roll Up]</i>	[Abstract]			basic:LiabilitiesAndEquityRollUp
14	<i>Liabilities [Roll Up]</i>	[Abstract]			basic:LiabilitiesRollUp
15	<i>Current Liabilities [Roll Up]</i>	[Abstract]			basic:CurrentLiabilitiesRollUp
16	Accounts Payable	[Concept] Monetary	As Of	Credit	basic:AccountsPayable
17	Current Liabilities	[Concept] Monetary	As Of	Credit	basic:CurrentLiabilities
18	<i>Noncurrent Liabilities [Roll Up]</i>	[Abstract]			basic:NoncurrentLiabilitiesRollUp
19	Long-term Debt	[Concept] Monetary	As Of	Credit	basic:LongtermDebt
20	Noncurrent Liabilities	[Concept] Monetary	As Of	Credit	basic:NoncurrentLiabilities
21	Liabilities	[Concept] Monetary	As Of	Credit	basic:Liabilities
22	<i>Equity [Roll Up]</i>	[Abstract]			basic:EquityRollUp
23	Retained Earnings	[Concept] Monetary	As Of	Credit	basic:RetainedEarnings
24	Equity	[Concept] Monetary	As Of	Credit	basic:Equity
25	Liabilities and Equity	[Concept] Monetary	As Of	Credit	basic:LiabilitiesAndEquity

**Income statement model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-IncomeStatement-Implied.html>

Component: (Network and Table)	
Network	1120 - Statement - <b>Income Statement</b> ( <a href="http://www.xbrlsite.com/basic/role/IncomeStatement">http://www.xbrlsite.com/basic/role/IncomeStatement</a> )
Table	(Implied)

#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Income Statement [Table]</b>				(Implied)
2	<i>Net Income (Loss) [Roll Up]</i>	[Abstract]			basic:NetIncomeLossRollUp
3	<i>Gross Profit [Roll Up]</i>	[Abstract]			basic:GrossProfitRollUp
4	Sales	[Concept] Monetary	For Period	Credit	basic:Sales
5	Costs of Sales	[Concept] Monetary	For Period	Debit	basic:CostsOfSales
6	Gross Profit (Loss)	[Concept] Monetary	For Period	Credit	basic:GrossProfitLoss
7	Depreciation and Amortization	[Concept] Monetary	For Period	Debit	basic:DepreciationAndAmortization
8	Net Income (Loss)	[Concept] Monetary	For Period	Credit	basic:NetIncomeLoss

**Cash flow statement model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#NetworkStructure-CashFlowStatement-Implied.html>

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Component: (Network and Table)	
Network	1130 - Statement - <b>Cash Flow Statement</b> ( <a href="http://www.xbrlsite.com/basic/role/CashFlowStatement">http://www.xbrlsite.com/basic/role/CashFlowStatement</a> )
Table	(Implied)

#	Label	Report Element Class	Period Type	Balance	Name
1	<b>Cash Flow Statement [Table]</b>				(Implied)
2	<i>Cash Flow Statement [Roll Forward]</i>	[Abstract]			basic:CashFlowStatementRollForward
3	<i>Net Cash Flow [Roll Up]</i>	[Abstract]			basic:NetCashFlowRollUp
4	<i>Net Cash Flow Operating Activities [Roll Up]</i>	[Abstract]			basic:NetCashFlowOperatingActivitiesRollUp
5	Collection of Receivables	[Concept] Monetary	For Period	Debit	basic:CollectionReceivables
6	Payment of Accounts Payable	[Concept] Monetary	For Period	Credit	basic:PaymentOfAccountsPayable
7	Net Cash Flow Operating Activities	[Concept] Monetary	For Period		basic:NetCashFlowOperatingActivities
8	<i>Net Cash Flow Financing Activities [Roll Up]</i>	[Abstract]			basic:NetCashFlowFinancingActivitiesRollUp
9	Additional Long-term Borrowings 2	[Concept] Monetary	For Period	Debit	basic:AdditionalLongtermBorrowings2
10	Repayment of Long-term Borrowings 2	[Concept] Monetary	For Period	Credit	basic:RepaymentLongtermBorrowings2
11	Net Cash Flow Financing Activities	[Concept] Monetary	For Period	Debit	basic:NetCashFlowFinancingActivities
12	<i>Net Cash Flow Investing Activities [Roll Up]</i>	[Abstract]			basic:NetCashFlowInvestingActivitiesRollUp
13	Capital Additions of Property, Plant and Equipment 2	[Concept] Monetary	For Period	Credit	basic:CapitalAdditionsPropertyPlantAndEquipment2
14	Net Cash Flow Investing Activities	[Concept] Monetary	For Period	Debit	basic:NetCashFlowInvestingActivities
15	Net Cash Flow	[Concept] Monetary	For Period	Debit	basic:NetCashFlow
16	Cash and Cash Equivalents, Beginning Balance	[Concept] Monetary	As Of	Debit	basic:CashAndCashEquivalents
17	Cash and Cash Equivalents, Ending Balance	[Concept] Monetary	As Of	Debit	basic:CashAndCashEquivalents

**Consistency cross-check rules of model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#BusinessRulesSummary.html>

#	Label
1	CashFlowNet = CashFlowProvidedByUsedInOperatingActivitiesNet + CashFlowsProvidedByUsedInInvestingActivitiesNet + CashFlowsProvidedByUsedInFinancingActivitiesNet (FAC_CF1_NetCashFlowEqualsOperatingInvestingAndFinancing)
2	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)
3	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)
4	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)
5	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)
6	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)
7	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)
8	GrossProfitLoss = RevenuesNet - CostOfSales (FAC_IS1_GrossProfitFoots)
9	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)
10	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)

**Reporting checklist rules of model:**

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/ReportingChecklistResults/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

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#	Disclosure	Category	Level	Pattern	Representation Concept [TEXT BLOCK]	Representation Concept [DETAIL]	Checklist Category	Reason
1	<a href="#">Balance Sheet</a>		Level4Detail	COMPONENT	NOT-EXPECTED	NOT-EXPECTED	Required disclosure	Disclosure always required, satisfied by Assets [Roll Up] and Liabilities and Equity [Roll Up]
2	<a href="#">Assets [Roll Up]</a>		Level4Detail	ROLL UP	NOT-EXPECTED	Assets	Part of disclosure	Disclosure always required
3	<a href="#">Liabilities and Equity [Roll Up]</a>		Level4Detail	ROLL UP	NOT-EXPECTED	Liabilities and Equity	Part of disclosure	Disclosure always required
4	<a href="#">Income Statement</a>		Level4Detail	ROLL UP	NOT-EXPECTED	Net Income (Loss)	Required disclosure	Disclosure always required
5	<a href="#">Cash Flow Statement, Direct Method</a>		Level4Detail	ROLL UP	NOT-EXPECTED	Net Cash Flow	Required disclosure	Disclosure always required
6	<a href="#">Receivables [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Receivables	Required disclosure	Disclosure always required
7	<a href="#">Cash and Cash Equivalents [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Cash and Cash Equivalents	Line item exists, then disclosure required	Required because line item basic: CashAndCashEquivalents was reported
8	<a href="#">Inventories [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Inventories	Line item exists, then disclosure required	Required because line item basic: Inventories was reported
9	<a href="#">Accounts Payable [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Accounts Payable	Line item exists, then disclosure required	Required because line item basic: AccountsPayable was reported
10	<a href="#">Property, Plant, and Equipment [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Property, Plant and Equipment	Line item exists, then disclosure required	Required because line item basic: PropertyPlantAndEquipment was reported
11	<a href="#">Long-Term Debt [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Long-term Debt	Line item exists, then disclosure required	Required because line item basic: LongtermDebt was reported
12	<a href="#">Retained Earnings [Roll Forward]</a>		Level4Detail	ROLL FORWARD	NOT-EXPECTED	Retained Earnings	Line item exists, then disclosure required	Required because line item basic: RetainedEarnings was reported

***Type or class rules of model:***

Note that type or class rules are not provided but can be exercised by this model. An example of the role of a type or class rule is to specify that, say, the balance sheet line item “Receivables” is a PART OF “Current assets” only and never can be PART OF “Noncurrent assets”.

## Report Details in General Ledger

This is the general ledger table created in a Microsoft Access database.

Account	JournalEntry	EconomicEntityIdentifier	TransactionPeriod	GeneralLedgerAccountCode	TransactionDescriptionCode	Amount	Units	Rounding	Balance	EffectiveValue	Sequence
000-2150-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:AccountsPayable	basic:OpeningBalance	1,000	iso4217:USD	INF	Credit	(1,000)	5
000-2150-00	JE-1004	30810137e587f6b84afd	2018-01-01	basic:AccountsPayable	basic:PurchasesOfInventoryForSale	2,000	iso4217:USD	INF	Credit	(2,000)	2
000-2150-00	JE-1007	30810137e587f6b84afd	2018-01-01	basic:AccountsPayable	basic:PaymentOfAccountsPayable	2,000	iso4217:USD	INF	Debit	2,000	1
000-1100-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:CashAndCashEquivalents	basic:OpeningBalance	3,000	iso4217:USD	INF	Debit	3,000	1
000-1100-00	JE-1002	30810137e587f6b84afd	2018-01-01	basic:CashAndCashEquivalents	basic:AdditionalLongtermBorrowings	6,000	iso4217:USD	INF	Debit	6,000	1
000-1100-00	JE-1003	30810137e587f6b84afd	2018-01-01	basic:CashAndCashEquivalents	basic:CapitalAdditionsPropertyPlantAndEquipment	5,000	iso4217:USD	INF	Credit	(5,000)	2
000-1100-00	JE-1006	30810137e587f6b84afd	2018-01-01	basic:CashAndCashEquivalents	basic:CollectionReceivables	3,000	iso4217:USD	INF	Debit	3,000	1
000-1100-00	JE-1007	30810137e587f6b84afd	2018-01-01	basic:CashAndCashEquivalents	basic:PaymentOfAccountsPayable	2,000	iso4217:USD	INF	Credit	(2,000)	2
000-1100-00	JE-1008	30810137e587f6b84afd	2018-01-01	basic:CashAndCashEquivalents	basic:RepaymentLongtermBorrowings	2,000	iso4217:USD	INF	Credit	(2,000)	2
000-5100-00	JE-1005	30810137e587f6b84afd	2018-01-01	basic:CostsOfSales	basic:CostsOfSales	2,000	iso4217:USD	INF	Debit	2,000	3
000-1300-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:Inventories	basic:OpeningBalance	1,000	iso4217:USD	INF	Debit	1,000	3
000-1300-00	JE-1004	30810137e587f6b84afd	2018-01-01	basic:Inventories	basic:PurchasesOfInventoryForSale	2,000	iso4217:USD	INF	Debit	2,000	1
000-1300-00	JE-1005	30810137e587f6b84afd	2018-01-01	basic:Inventories	basic:CostsOfSales	2,000	iso4217:USD	INF	Credit	(2,000)	4
000-2300-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:LongtermDebt	basic:OpeningBalance	1,000	iso4217:USD	INF	Credit	(1,000)	6
000-2300-00	JE-1002	30810137e587f6b84afd	2018-01-01	basic:LongtermDebt	basic:AdditionalLongtermBorrowings	6,000	iso4217:USD	INF	Credit	(6,000)	2
000-2300-00	JE-1008	30810137e587f6b84afd	2018-01-01	basic:LongtermDebt	basic:RepaymentLongtermBorrowings	2,000	iso4217:USD	INF	Debit	2,000	1
000-1500-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:PropertyPlantAndEquipment	basic:OpeningBalance	1,000	iso4217:USD	INF	Debit	1,000	4
000-1500-00	JE-1003	30810137e587f6b84afd	2018-01-01	basic:PropertyPlantAndEquipment	basic:CapitalAdditionsPropertyPlantAndEquipment	5,000	iso4217:USD	INF	Debit	5,000	1
000-1200-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:Receivables	basic:OpeningBalance	1,000	iso4217:USD	INF	Debit	1,000	2
000-1200-00	JE-1005	30810137e587f6b84afd	2018-01-01	basic:Receivables	basic:Sales	4,000	iso4217:USD	INF	Debit	4,000	1
000-1200-00	JE-1006	30810137e587f6b84afd	2018-01-01	basic:Receivables	basic:CollectionReceivables	3,000	iso4217:USD	INF	Credit	(3,000)	2
000-3200-00	JE-1001	30810137e587f6b84afd	2017-12-31	basic:RetainedEarnings	basic:OpeningBalance	4,000	iso4217:USD	INF	Credit	(4,000)	7
000-4100-00	JE-1005	30810137e587f6b84afd	2018-01-01	basic:Sales	basic:Sales	4,000	iso4217:USD	INF	Credit	(4,000)	2

This is the summary general ledger trial balance of accounts. Note that rather than using account numbers in this report, human-readable names were created for each account.

### Summary by account:

[http://xbrlsite.azurewebsites.net/2018/RoboticFinance/rptGeneralLedgerTrialBalance\\_SummaryByAccount.pdf](http://xbrlsite.azurewebsites.net/2018/RoboticFinance/rptGeneralLedgerTrialBalance_SummaryByAccount.pdf)

Account	Account Bal
basic:AccountsPayable	(1,000.00)
basic:CashAndCashEquivalents	3,000.00
basic:CostsOfSales	2,000.00
basic:Inventories	1,000.00
basic:LongtermDebt	(5,000.00)
basic:PropertyPlantAndEquipment	6,000.00
basic:Receivables	2,000.00
basic:RetainedEarnings	(4,000.00)
basic:Sales	(4,000.00)
	<u>0.00</u>

### Individual transactions:

<http://xbrlsite.azurewebsites.net/2018/RoboticFinance/rptGeneralLedgerTrialBalance.pdf>

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Fields				
<b>GL Trial Balance</b>				
7/16/2018 9:31:44 AM				
JE	Account	Transaction Description Code	Balance Date	Account Bal
JE-1001	basic:CashAndCashEquivalents	basic:OpeningBalance	2017-12-31	3,000.00
JE-1001	basic:Receivables	basic:OpeningBalance	2017-12-31	1,000.00
JE-1001	basic:Inventories	basic:OpeningBalance	2017-12-31	1,000.00
JE-1001	basic:PropertyPlantAndEquipment	basic:OpeningBalance	2017-12-31	1,000.00
JE-1001	basic:AccountsPayable	basic:OpeningBalance	2017-12-31	(1,000.00)
JE-1001	basic:LongtermDebt	basic:OpeningBalance	2017-12-31	(1,000.00)
JE-1001	basic:RetainedEarnings	basic:OpeningBalance	2017-12-31	(4,000.00)
JE-1002	basic:CashAndCashEquivalents	basic:AdditionalLongtermBorrowings	2018-01-01	6,000.00
JE-1002	basic:LongtermDebt	basic:AdditionalLongtermBorrowings	2018-01-01	(6,000.00)
JE-1003	basic:PropertyPlantAndEquipment	basic:CapitalAdditionsPropertyPlantAndEquipment	2018-01-01	5,000.00
JE-1003	basic:CashAndCashEquivalents	basic:CapitalAdditionsPropertyPlantAndEquipment	2018-01-01	(5,000.00)
JE-1004	basic:Inventories	basic:PurchasesOfInventoryForSale	2018-01-01	2,000.00
JE-1004	basic:AccountsPayable	basic:PurchasesOfInventoryForSale	2018-01-01	(2,000.00)
JE-1005	basic:Receivables	basic:Sales	2018-01-01	4,000.00
JE-1005	basic:Sales	basic:Sales	2018-01-01	(4,000.00)
JE-1005	basic:CostsOfSales	basic:CostsOfSales	2018-01-01	2,000.00
JE-1005	basic:Inventories	basic:CostsOfSales	2018-01-01	(2,000.00)
JE-1006	basic:CashAndCashEquivalents	basic:CollectionReceivables	2018-01-01	3,000.00
JE-1006	basic:Receivables	basic:CollectionReceivables	2018-01-01	(3,000.00)
JE-1007	basic:AccountsPayable	basic:PaymentOfAccountsPayable	2018-01-01	2,000.00
JE-1007	basic:CashAndCashEquivalents	basic:PaymentOfAccountsPayable	2018-01-01	(2,000.00)
JE-1008	basic:LongtermDebt	basic:RepaymentLongtermBorrowings	2018-01-01	2,000.00
JE-1008	basic:CashAndCashEquivalents	basic:RepaymentLongtermBorrowings	2018-01-01	(2,000.00)
				0.00
rptGLTrialBalance				Page 1 of 1

**General ledger trial balance account roll forwards:** (note that this report shows a roll forward of each general ledger account)

[http://xbrlsite.azurewebsites.net/2018/RoboticFinance/rptGeneralLedgerTrialBalance\\_GroupedByAccount.pdf](http://xbrlsite.azurewebsites.net/2018/RoboticFinance/rptGeneralLedgerTrialBalance_GroupedByAccount.pdf)

General Ledger Trial Balance				
7/16/2018 9:32:19 AM				
JE	Account	Transaction Description Code	Balance Date	Account Bal
<b>000-1100-00 basic:CashAndCashEquivalents</b>				
JE-1001	basic:CashAndCashEquivalents	basic:OpeningBalance	2017-12-31	3,000.00
JE-1002	basic:CashAndCashEquivalents	basic:AdditionalLongtermBorrowings	2018-01-01	6,000.00
JE-1003	basic:CashAndCashEquivalents	basic:CapitalAdditionsPropertyPlantAndEquipment	2018-01-01	(5,000.00)
JE-1006	basic:CashAndCashEquivalents	basic:CollectionReceivables	2018-01-01	3,000.00
JE-1007	basic:CashAndCashEquivalents	basic:PaymentOfAccountsPayable	2018-01-01	(2,000.00)
JE-1008	basic:CashAndCashEquivalents	basic:RepaymentLongtermBorrowings	2018-01-01	(2,000.00)
6				<u>3,000.00</u>
<b>000-1200-00 basic:Receivables</b>				
JE-1001	basic:Receivables	basic:OpeningBalance	2017-12-31	1,000.00
JE-1005	basic:Receivables	basic:Sales	2018-01-01	4,000.00
JE-1006	basic:Receivables	basic:CollectionReceivables	2018-01-01	(3,000.00)
3				<u>2,000.00</u>
<b>000-1300-00 basic:Inventories</b>				
JE-1001	basic:Inventories	basic:OpeningBalance	2017-12-31	1,000.00
JE-1004	basic:Inventories	basic:PurchasesOfInventoryForSale	2018-01-01	2,000.00
JE-1005	basic:Inventories	basic:CostsOfSales	2018-01-01	(2,000.00)
3				<u>1,000.00</u>
<b>000-1500-00 basic:PropertyPlantAndEquipment</b>				
JE-1001	basic:PropertyPlantAndEquipment	basic:OpeningBalance	2017-12-31	1,000.00
JE-1003	basic:PropertyPlantAndEquipment	basic:CapitalAdditionsPropertyPlantAndEquipment	2018-01-01	5,000.00
2				<u>6,000.00</u>
<b>000-2150-00 basic:AccountsPayable</b>				
JE-1001	basic:AccountsPayable	basic:OpeningBalance	2017-12-31	(1,000.00)
JE-1004	basic:AccountsPayable	basic:PurchasesOfInventoryForSale	2018-01-01	(2,000.00)
JE-1007	basic:AccountsPayable	basic:PaymentOfAccountsPayable	2018-01-01	2,000.00
3				<u>(1,000.00)</u>
<b>000-2300-00 basic:LongtermDebt</b>				
JE-1001	basic:LongtermDebt	basic:OpeningBalance	2017-12-31	(1,000.00)
JE-1002	basic:LongtermDebt	basic:AdditionalLongtermBorrowings	2018-01-01	(6,000.00)
JE-1008	basic:LongtermDebt	basic:RepaymentLongtermBorrowings	2018-01-01	2,000.00
3				<u>(5,000.00)</u>
<b>000-3200-00 basic:RetainedEarnings</b>				
JE-1001	basic:RetainedEarnings	basic:OpeningBalance	2017-12-31	(4,000.00)
1				<u>(4,000.00)</u>
<b>000-4100-00 basic:Sales</b>				
.IF-1005	basic:Sales	basic:Sales	2018-01-01	(4,000.00)

## Report Details Generated in Digital Financial Report

XBRL-based digital financial report: (this is machine readable)

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/Basic-SampleInstance.xml>

```
<!-- Balance sheet -->
<basic:CashAndCashEquivalents unitRef="U-Monetary" decimals="INF"
contextRef="I-2018">4000</basic:CashAndCashEquivalents>
<basic:CashAndCashEquivalents unitRef="U-Monetary" decimals="INF"
contextRef="I-2017">3000</basic:CashAndCashEquivalents>
<basic:Receivables unitRef="U-Monetary" decimals="INF" contextRef="I-2018">2000</basic:Receivables>
<basic:Receivables unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:Receivables>
<basic:Inventories unitRef="U-Monetary" decimals="INF" contextRef="I-2018">1000</basic:Inventories>
<basic:Inventories unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:Inventories>
<basic:CurrentAssets unitRef="U-Monetary" decimals="INF" contextRef="I-2018">7000</basic:CurrentAssets>
<basic:CurrentAssets unitRef="U-Monetary" decimals="INF" contextRef="I-2017">5000</basic:CurrentAssets>
<basic:PropertyPlantAndEquipment unitRef="U-Monetary" decimals="INF"
contextRef="I-2018">6000</basic:PropertyPlantAndEquipment>
<basic:PropertyPlantAndEquipment unitRef="U-Monetary" decimals="INF"
contextRef="I-2017">1000</basic:PropertyPlantAndEquipment>
<basic:NoncurrentAssets unitRef="U-Monetary" decimals="INF" contextRef="I-2018">6000</basic:NoncurrentAssets>
<basic:NoncurrentAssets unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:NoncurrentAssets>
<basic:Assets unitRef="U-Monetary" decimals="INF" contextRef="I-2018">13000</basic:Assets>
<basic:Assets unitRef="U-Monetary" decimals="INF" contextRef="I-2017">6000</basic:Assets>
<basic:AccountsPayable unitRef="U-Monetary" decimals="INF" contextRef="I-2018">1000</basic:AccountsPayable>
<basic:AccountsPayable unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:AccountsPayable>
<basic:CurrentLiabilities unitRef="U-Monetary" decimals="INF" contextRef="I-2018">1000</basic:CurrentLiabilities>
<basic:CurrentLiabilities unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:CurrentLiabilities>
<basic:LongtermDebt unitRef="U-Monetary" decimals="INF" contextRef="I-2018">6000</basic:LongtermDebt>
<basic:LongtermDebt unitRef="U-Monetary" decimals="INF" contextRef="I-2017">1000</basic:LongtermDebt>
<basic:NoncurrentLiabilities unitRef="U-Monetary" decimals="INF"
contextRef="I-2018">6000</basic:NoncurrentLiabilities>
<basic:NoncurrentLiabilities unitRef="U-Monetary" decimals="INF"
contextRef="I-2017">1000</basic:NoncurrentLiabilities>
<basic:Liabilities unitRef="U-Monetary" decimals="INF" contextRef="I-2018">7000</basic:Liabilities>
<basic:Liabilities unitRef="U-Monetary" decimals="INF" contextRef="I-2017">2000</basic:Liabilities>
<basic:RetainedEarnings unitRef="U-Monetary" decimals="INF" contextRef="I-2018">6000</basic:RetainedEarnings>
<basic:RetainedEarnings unitRef="U-Monetary" decimals="INF" contextRef="I-2017">4000</basic:RetainedEarnings>
<basic:Equity unitRef="U-Monetary" decimals="INF" contextRef="I-2018">6000</basic:Equity>
<basic:Equity unitRef="U-Monetary" decimals="INF" contextRef="I-2017">4000</basic:Equity>
<basic:LiabilitiesAndEquity unitRef="U-Monetary" decimals="INF" contextRef="I-2018">13000</basic:LiabilitiesAndEquity>
<basic:LiabilitiesAndEquity unitRef="U-Monetary" decimals="INF" contextRef="I-2017">6000</basic:LiabilitiesAndEquity>
</pre>
```

Manually created or perhaps auto-generated human readable report:

[http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL2b\\_FormattedTables.html](http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL2b_FormattedTables.html)

<b>Balance Sheet Roll Ups</b>		
<i>(in US Dollars)</i>	As of December 31, 2018	As of December 31, 2017
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 4,000	\$ 3,000
Receivables	2,000	1,000
Inventories	1,000	1,000
Total current assets	<u>7,000</u>	<u>5,000</u>
<b>Noncurrent Assets:</b>		
Property, plant, and equipment	6,000	1,000
Total noncurrent assets	<u>6,000</u>	<u>1,000</u>
Total assets	<u>\$ 13,000</u>	<u>\$ 6,000</u>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 1,000	\$ 1,000
Total current liabilities	<u>1,000</u>	<u>1,000</u>
<b>Noncurrent Liabilities:</b>		
Long-term debt	6,000	1,000
Total noncurrent liabilities	<u>6,000</u>	<u>1,000</u>
Total liabilities	<u>7,000</u>	<u>2,000</u>
<b>EQUITY</b>		
Retained earnings	\$ 6,000	\$ 4,000
Total equity	<u>6,000</u>	<u>4,000</u>
Total liabilities and equity	<u>\$ 13,000</u>	<u>\$ 6,000</u>
<b>Income Statement Roll Up</b>		

Auto-generated human-readable report:

[http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL3a\\_AutoGeneratedTablesXBRLCloud.html](http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL3a_AutoGeneratedTablesXBRLCloud.html)

Component: (Network and Table)	
Network	1110 - Statement - <b>Balance Sheet</b> ( <a href="http://www.xbrlsite.com/basic/role/BalanceSheet">http://www.xbrlsite.com/basic/role/BalanceSheet</a> )
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	30810137d58f76b84afd ( <a href="http://stanc">http://stanc</a> )
-------------------------	--

Balance Sheet [Abstract]	Period [Axis]	
	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

## Roll Forwards of Real Accounts

Cash and Cash Equivalents Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-CashAndCashEquivalents-Implied.html>

Cash and Cash Equivalents [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Cash and Cash Equivalents [Roll Forward]</b>	
Cash and Cash Equivalents, Beginning Balance	3,000
Collection of Receivables	3,000
Payment of Accounts Payable	(2,000)
Additional Long-term Borrowings	6,000
Repayment of Long-term Borrowings	(1,000)
Capital Additions of Property, Plant and Equipment	(5,000)
Proceeds from Sale of Property, Plant, and Equipment	0
Cash and Cash Equivalents, Ending Balance	4,000

Receivables Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-Receivables-Implied.html>

Receivables [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Receivables [Roll Forward]</b>	
Accounts Receivable, Beginning Balance	1,000
Sales	4,000
Collection of Receivables	(3,000)
Additions to Allowance for Bad Debts	0
Bad Debts Written Off	0
Accounts Receivable, Ending Balance	2,000

Inventories Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-Inventories-Implied.html>

Inventories [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Inventories [Roll Forward]</b>	
Inventories, Beginning Balance	1,000
Purchases of Inventory for Sale	2,000
Costs of Sales	(2,000)
Inventory Write Off	0
Inventories, Ending Balance	1,000

Property, Plant and Equipment Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-PropertyPlantAndEquipment-Implied.html>

Property, Plant and Equipment [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Property, Plant and Equipment [Roll Forward]</b>	
Property, Plant, and Equipment, Net, Beginning Balance	1,000
Additions of Property, Plant and Equipment	5,000
Disposals of Property, Plant and Equipment	0
Depreciation and Amortization	0
Property, Plant and Equipment Written Off	0
Property, Plant, and Equipment, Net, Ending Balance	6,000

Accounts Payable Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-AccountsPayable-Implied.html>

Accounts Payable [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Accounts Payable [Roll Forward]</b>	
Accounts Payable, Beginning Balance	1,000
Purchases of Inventory for Sale	2,000
Payment of Accounts Payable	(2,000)
Accounts Payable, Ending Balance	1,000

Long-term Debt Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-LongTermDebt-Implied.html>

Long-term Debt [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Long-term Debt [Roll Forward]</b>	
Long-term Debt, Beginning Balance	1,000
Additional Long-term Borrowings	6,000
Repayment of Long-term Borrowings	(1,000)
Long-term Debt, Ending Balance	6,000

Retained Earnings Roll Forward:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-RetainedEarnings-Implied.html>

Retained Earnings [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Retained Earnings [Roll Forward]</b>	
Retained Earnings, Beginning Balance	4,000
Net Income (Loss)	2,000
Retained Earnings, Ending Balance	6,000

## Financial Statements (auto-generated)

### Balance Sheet

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-BalanceSheet-Implied.html>

Balance Sheet [Abstract]	Period [Axis]	
	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
Accounts Receivable	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, Net	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

Income Statement:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-IncomeStatement-Implied.html>

	Period [Axis]
Net Income (Loss) [Roll Up]	2018-01-01 - 2018-12-31
<b>Net Income (Loss) [Roll Up]</b>	
<b>Gross Profit [Roll Up]</b>	
Sales	4,000
Costs of Sales	2,000
Gross Profit (Loss)	2,000
Depreciation and Amortization	0
Net Income (Loss)	2,000

Cash Flow Statement:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#Rendering-CashFlowStatement-Implied.html>

Cash Flow Statement [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
<b>Cash Flow Statement [Roll Forward]</b>	
<b>Net Cash Flow [Roll Up]</b>	
<b>Net Cash Flow Operating Activities [Roll Up]</b>	
Collection of Receivables	3,000
Payment of Accounts Payable	(2,000)
Net Cash Flow Operating Activities	1,000
<b>Net Cash Flow Financing Activities [Roll Up]</b>	
Additional Long-term Borrowings	6,000
Repayment of Long-term Borrowings	(1,000)
Net Cash Flow from Financing Activities	5,000
<b>Net Cash Flow Investing Activities [Roll Up]</b>	
Capital Additions of Property, Plant and Equipment	(5,000)
Proceeds from Sale of Property, Plant, and Equipment	0
Net Cash Flow Investing Activities	(5,000)
Net Cash Flow	1,000
Cash and Cash Equivalents, Beginning Balance	3,000
Cash and Cash Equivalents, Ending Balance	4,000

## Financial Statements (manually created or automatically generated)

[http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL2c\\_FormattedTablesWithRuleResults.html](http://xbrlsite.azurewebsites.net/2018/RoboticFinance/basic-SampleInstance-InlineXBRL2c_FormattedTablesWithRuleResults.html)

Balance sheet:

<b>Balance Sheet Roll Ups</b>		As of December 31, 2018	As of December 31, 2017
<i>(in US Dollars)</i>			
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and cash equivalents		\$ 4,000	\$ 3,000
Receivables		2,000	1,000
Inventories		1,000	1,000
	Total current assets	<u>7,000</u>	<u>5,000</u>
<b>Noncurrent Assets:</b>			
Property, plant, and equipment		6,000	1,000
	Total noncurrent assets	<u>6,000</u>	<u>1,000</u>
	Total assets	<u>\$ 13,000</u>	<u>\$ 6,000</u>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable		\$ 1,000	\$ 1,000
	Total current liabilities	<u>1,000</u>	<u>1,000</u>
<b>Noncurrent Liabilities:</b>			
Long-term debt		6,000	1,000
	Total noncurrent liabilities	<u>6,000</u>	<u>1,000</u>
	Total liabilities	<u>7,000</u>	<u>2,000</u>
<b>EQUITY</b>			
Retained earnings		\$ 6,000	\$ 4,000
	Total equity	<u>6,000</u>	<u>4,000</u>
	Total liabilities and equity	<u>\$ 13,000</u>	<u>\$ 6,000</u>

Income statement:

<b>Income Statement Roll Up</b>		For year ended of December 31, 2018
<i>(in US Dollars)</i>		
Sales		\$ 4,000
Cost of Sales		2,000
	Gross profit (loss)	<u>2,000</u>
Depreciation and amortization		0
	Net income (loss)	<u>\$ 2,000</u>

Cash flow statement:

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<b>Cash Flow Statement Roll Forward</b>		For year ended of December 31, 2018
<i>(in US Dollars)</i>		
<b>Net cash flow from operating activities:</b>		
Collection of receivables	\$	3,000
Payment of payables		(2,000)
Net cash flows from operating activities		<u>1,000</u>
<b>Net cash flow from financing activities:</b>		
Additional long-term borrowings		6,000
Repayment of long-term borrowings		(1,000)
Net cash flows from financing activities		<u>5,000</u>
<b>Net cash flow from investing activities:</b>		
Capital additions of property, plant and equipment		(5,000)
Net cash flows from investing activities		<u>(5,000)</u>
	Net cash flows	<u>1,000</u>
Cash and cash equivalents, beginning of period		3,000
	Cash and cash equivalents, end of period	<u>\$ 4,000</u>

Disclosures:

**Cash and Cash Equivalents Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 3,000</b>
Collections of receivables from customers	3,000
Payment of accounts payable	(2,000)
Additional long-term borrowings	6,000
Repayment of long-term debt	(1,000)
Capital additions of property, plant and equipment	(5,000)
<b>Balance at December 31, 2018</b>	<b>\$ 4,000</b>

**Receivables Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 1,000</b>
Sales to customers	4,000
Collections of receivables from customers	(3,000)
Additional allowances for bad debts	(0)
Write-off of accounts receivable	(0)
<b>Balance at December 31, 2018</b>	<b>\$ 2,000</b>

**Inventories Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 1,000</b>
Purchases of inventory for sale	2,000
Cost of sales	(2,000)
Write-off of inventories	(0)
<b>Balance at December 31, 2018</b>	<b>\$ 1,000</b>

**Property, Plant and Equipment Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 1,000</b>
Capital additions	5,000
Depreciation and amortization	(0)
Write-off of property, plant, and equipment	(0)
<b>Balance at December 31, 2018</b>	<b>\$ 6,000</b>

**Accounts Payable Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 1,000</b>
Purchase of goods for resale	2,000
Repayment of long-term debt	(2,000)
<b>Balance at December 31, 2018</b>	<b>\$ 1,000</b>

**Long-term Debt Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 1,000</b>
Additional long-term borrowings	6,000
Repayment of long-term debt	(1,000)
<b>Balance at December 31, 2018</b>	<b>\$ 6,000</b>

**Retained Earnings Roll Forward***(in US Dollars)*

<b>Beginning Balance at December 31, 2017</b>	<b>\$ 4,000</b>
Net income (loss)	2,000
<b>Balance at December 31, 2018</b>	<b>\$ 6,000</b>

## Rules

### Reporting Checklist (what is required to be disclosed):

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/ReportingChecklistResults/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

#	Disclosure	Category	Level	Pattern	Applicable	Found	Disclosure Consistent	Representation Concept [TEXT BLOCK]	Representation Concept [DETAIL]	Checklist Category	Reason
1	<a href="#">Balance Sheet</a>		Level4Detail	COMPONENT	True	True	CONSISTENT	NOT-EXPECTED	NOT-EXPECTED	Required disclosure	Disclosure always required, satisfied by Assets (Roll Up) and Liabilities and Equity (Roll Up)
2	<a href="#">Assets (Roll Up)</a>		Level4Detail	ROLL UP	True	True	CONSISTENT	NOT-EXPECTED	Assets	Part of disclosure	Disclosure always required
3	<a href="#">Liabilities and Equity (Roll Up)</a>		Level4Detail	ROLL UP	True	True	CONSISTENT	NOT-EXPECTED	Liabilities and Equity	Part of disclosure	Disclosure always required
4	<a href="#">Income Statement</a>		Level4Detail	ROLL UP	True	True	CONSISTENT	NOT-EXPECTED	Net Income (Loss)	Required disclosure	Disclosure always required
5	<a href="#">Cash Flow Statement, Direct Method</a>		Level4Detail	ROLL UP	True	True	CONSISTENT	NOT-EXPECTED	Net Cash Flow	Required disclosure	Disclosure always required
6	<a href="#">Receivables (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Receivables	Required disclosure	Disclosure always required
7	<a href="#">Cash and Cash Equivalents (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Cash and Cash Equivalents	Line item exists, then disclosure required	Required because line item basic: CashAndCashEquivalents was reported
8	<a href="#">Inventories (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Inventories	Line item exists, then disclosure required	Required because line item basic: Inventories was reported
9	<a href="#">Accounts Payable (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Accounts Payable	Line item exists, then disclosure required	Required because line item basic: AccountsPayable was reported
10	<a href="#">Property, Plant, and Equipment (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Property, Plant and Equipment	Line item exists, then disclosure required	Required because line item basic: PropertyPlantAndEquipment was reported
11	<a href="#">Long-Term Debt (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Long-term Debt	Line item exists, then disclosure required	Required because line item basic: LongtermDebt was reported
12	<a href="#">Retained Earnings (Roll Forward)</a>		Level4Detail	ROLL FORWARD	True	True	CONSISTENT	NOT-EXPECTED	Retained Earnings	Line item exists, then disclosure required	Required because line item basic: RetainedEarnings was reported

### Consistency cross checks:

#### Value Assertions

#	Label	Result	Rule
1	CashFlowNet = CashFlowProvidedByUsedInOperatingActivitiesNet + CashFlowsProvidedByUsedInInvestingActivitiesNet + CashFlowsProvidedByUsedInFinancingActivitiesNet (FAC_CF1_NetCashFlowEqualsOperatingInvestingAndFinancing)	Pass	\$CashFlowNet = \$CashFlowProvidedByUsedInOperatingActivitiesNet + \$CashFlowsProvidedByUsedInInvestingActivitiesNet + \$CashFlowsProvidedByUsedInFinancingActivitiesNet
2	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)	Pass	\$Liabilities = \$LiabilitiesCurrent + \$LiabilitiesNoncurrent
3	Liabilities = Current Liabilities + Noncurrent Liabilities (FAC_BS3_LiabilitiesEqualsCurrentPlusNoncurrentLiabilities)	Pass	\$Liabilities = \$LiabilitiesCurrent + \$LiabilitiesNoncurrent
4	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)	Pass	\$LiabilitiesAndEquity = \$Liabilities + \$Equity
5	LiabilitiesAndEquity = Liabilities + Equity (FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity)	Pass	\$LiabilitiesAndEquity = \$Liabilities + \$Equity
6	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)	Pass	\$Assets = \$AssetsCurrent + \$AssetsNoncurrent
7	Assets = Current assets + Noncurrent assets (FAC_BS2_AssetsEqualsCurrentPlusNoncurrentAssets)	Pass	\$Assets = \$AssetsCurrent + \$AssetsNoncurrent
8	GrossProfitLoss = RevenuesNet - CostOfSales (FAC_IS1_GrossProfitFoots)	Pass	\$GrossProfitLoss = (\$RevenuesNet - \$CostOfSales)
9	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)	Pass	\$Assets = \$LiabilitiesAndEquity
10	Assets = Liabilities and Equity (FAC_BS1_BalanceSheetBalances)	Pass	\$Assets = \$LiabilitiesAndEquity

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Financial Report Verification Dashboard:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/contents/index.html#VerificationDashboard.html>

**Automated Verification Summary by Component**

This matrix provides detail about the verification status of the individual components which make up the financial report.

Component (Network/Table)	Status	Count of Relations	XBRL Technical Syntax Rules	Model Structure Rules	Business Rules <sup>(a)</sup>	Roll Up Rules <sup>(b)</sup>	Other Manual Review Tasks	Other Rules and Best Practice Tasks
1110 - Statement - Balance Sheet	Completed	24	OK	OK	OK	OK	OK	OK
1120 - Statement - Income Statement	Completed	7	OK	OK	OK	OK	OK	OK
1130 - Statement - Cash Flow Statement	Completed	16	OK	OK	OK	OK	OK	OK
1210 - Disclosure - Cash and Cash Equivalents Roll Forward	Completed	8	OK	OK	OK	OK	OK	OK
1220 - Disclosure - Receivables Roll Forward	Completed	7	OK	OK	OK	OK	OK	OK
1230 - Disclosure - Inventories	Completed	6	OK	OK	OK	OK	OK	OK
1240 - Disclosure - Property, Plant, and Equipment	Completed	6	OK	OK	OK	OK	OK	OK
1250 - Disclosure - Accounts Payable	Completed	5	OK	OK	OK	OK	OK	OK
1260 - Disclosure - Long-term Debt	Completed	5	OK	OK	OK	OK	OK	OK
1270 - Disclosure - Retained Earnings	Completed	4	OK	OK	OK	OK	OK	OK
(Component not specified)	Completed	0	OK	OK	OK	OK	OK	OK

**Manual Verification Summary by Component**

Component (Network/Table)	Status	Count of Relations	XBRL Technical Syntax Rules	Model Structure Rules	Business Rules <sup>(a)</sup>	Roll Up Rules <sup>(b)</sup>	Other Manual Review Tasks	Other Rules and Best Practice Tasks
1110 - Statement - Balance Sheet	Completed	24	OK	OK	OK	OK	OK	OK
1120 - Statement - Income Statement	Completed	7	OK	OK	OK	OK	OK	OK
1130 - Statement - Cash Flow Statement	Completed	16	OK	OK	OK	OK	OK	OK
1210 - Disclosure - Cash and Cash Equivalents Roll Forward	Completed	8	OK	OK	OK	OK	OK	OK
1220 - Disclosure - Receivables Roll Forward	Completed	7	OK	OK	OK	OK	OK	OK
1230 - Disclosure - Inventories	Completed	6	OK	OK	OK	OK	OK	OK
1240 - Disclosure - Property, Plant, and Equipment	Completed	6	OK	OK	OK	OK	OK	OK
1250 - Disclosure - Accounts Payable	Completed	5	OK	OK	OK	OK	OK	OK
1260 - Disclosure - Long-term Debt	Completed	5	OK	OK	OK	OK	OK	OK
1270 - Disclosure - Retained Earnings	Completed	4	OK	OK	OK	OK	OK	OK
(Component not specified)	Completed	0	OK	OK	OK	OK	OK	OK

## ***For More Information***

This approach for creating financial reports works for both the IFRS or US GAAP reporting schemes<sup>7</sup>.

Reporting styles have been created for over 90% of US GAAP financial reports and about 45% of IFRS reports as of the present time<sup>8</sup>.

Metadata has also been created and tested for about 65 common US GAAP disclosures<sup>9</sup>, created by NOT TESTED for about 1000 US GAAP disclosures<sup>10</sup>, and is currently under construction for IFRS disclosures. Basically, this is not a toy.

For more information about XBRL-based financial reports and how general business reports can leverage ideas used in financial reporting, please see the document ***Intelligent XBRL-based Digital Financial Reporting***<sup>11</sup>.

SigmaConso Consolidation system versus Excel spreadsheets:

<https://www.slideshare.net/sigmaconsoasia/consolidation-system-vs-excel-spreadsheets>

<https://www.sigmaconso.com/en/>

Rollup Sheets:

<http://www.rollupsheets.co.za/video-clips.html>

<https://www.youtube.com/watch?v=bpZ7Lh4UiQ>

SAP:

<https://itelligencegroup.com/us/local-blog/ditch-spreadsheets-modernize-finance-processes/>

Hyperion:

<https://www.linium.com/blog/bid/164706/Budgeting-with-Hyperion-Planning-vs-Microsoft-Excel>

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<sup>7</sup> *Getting Closer and Closer*, <http://xbrl.squarespace.com/journal/2018/6/4/getting-closer-and-closer.html>

<sup>8</sup> *Understanding Reporting Styles*, <http://xbrl.squarespace.com/journal/2018/6/12/understanding-reporting-styles.html>

<sup>9</sup> *Disclosure Best Practices*, <http://xbrl-site-app.azurewebsites.net/DisclosureBestPractices/DisclosureBestPractices.aspx?DisclosureName=BalanceSheet>

<sup>10</sup> Disclosures, <http://www.xbrl-site.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=AccountsPayableDetails>

<sup>11</sup> Charles Hoffman and Rene van Egmond, *Intelligent XBRL-based Digital Financial Reporting*, <http://xbrl.squarespace.com/intelligent-xbrl/>

### Statistical process control:

<https://www.youtube.com/watch?v=fITW2lt9pCk>

<https://www.slideshare.net/anubijis/statistical-process-control-16017031>

<https://www.slideshare.net/statalex/statistical-process-control-29140756>

### Quality:

<https://www.slideshare.net/batch18/quality-is-a-cost>

Poka-yoke is a way to prevent mistakes through smarter design. **Poka-yoke** is a Japanese term that means "mistake-proofing". A poka-yoke is any mechanism consciously added to a process that helps an equipment operator avoid mistakes. Its purpose is to eliminate defects by preventing, correcting, or drawing attention to human errors as the errors occur.

<https://en.wikipedia.org/wiki/Poka-yoke>

### Lean Six Sigma:

[http://xbrlsite.azurewebsites.net/2017/IntelligentDigitalFinancialReporting/Part01\\_Chapter02.72\\_LeanSixSigma.pdf](http://xbrlsite.azurewebsites.net/2017/IntelligentDigitalFinancialReporting/Part01_Chapter02.72_LeanSixSigma.pdf)

## Technical Information

This section contains helpful technical information for those interested in understanding the scheme used to implement XBRL-based accounting process automation, financial report creation automation, or other such process automation.

All the XBRL used in these examples has been validated by four separate XBRL processors. All XBRL has been loaded and processed using two completely separate implementations of this scheme, one of which is commercially available for purchase today.

### **Run the Basic Example using XBRL Cloud** (shown in this document)

To duplicate the processing of this example using XBRL Cloud, do the following.

1. Load this XBRL instance: <http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/Basic-SampleInstance.xml>
2. Use this schema for reporting checklist and disclosure mechanics validation: <http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/DisclosureMechanicsRules/CombinedReportingChecklistAndDisclosureMechanics-XASB-basic.xsd>

Report fragments and business rules results:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/evidence-package/>

Reporting checklist and disclosure mechanics results:

<http://xbrlsite.azurewebsites.net/2018/Prototypes/Basic/Basic-XASB-ConsistentRF/ReportingChecklistResults/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

### **More Complex Report** (XASB comprehensive example)

To repeat this example with a far more sophisticated report:

1. Load this XBRL instance: <http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/company-instance.xml>
2. Use this schema for reporting checklist and disclosure mechanics validation: [http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/reporting-checklist/XASB-DisclosuresMechanics\\_Plus\\_ReportingChecklist.xsd](http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/reporting-checklist/XASB-DisclosuresMechanics_Plus_ReportingChecklist.xsd)

Report fragments and business rules results: <http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/evidence-package/contents/index.html#BusinessRulesSummary.html>

Reporting Checklist and Disclosure Mechanics results:

<http://xbrlsite.azurewebsites.net/2017/Prototypes/XASB/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

### ***XBRL-based Report Submitted to the SEC (reference implementation)***

To repeat this example for an XBRL-based report which is complex and of the style that would be submitted to the SEC:

1. Load this XBRL instance:  
<http://xbrlsite.azurewebsites.net/DigitalFinancialReporting/ReferenceImplementation/us-gaap/2017-05-07/abc-20161231.xml>
2. Use this schema for reporting checklist and disclosure mechanics validation:  
[http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/reporting-checklist/Disclosures\\_BASE2\\_Plus\\_ReportingChecklist.xsd](http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/us-gaap/reporting-checklist/Disclosures_BASE2_Plus_ReportingChecklist.xsd)

Report fragments and business rules results:

<http://xbrlsite.azurewebsites.net/DigitalFinancialReporting/ReferenceImplementation/us-gaap/2017-05-07/evidence-package>

Reporting checklist and disclosure mechanics results:

<http://xbrlsite.azurewebsites.net/2017/Prototypes/ReferenceImplementationSEC/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

### ***Actual XBRL-based report submitted to the SEC by Microsoft***

To repeat this example for an XBRL-based report actually submitted to the SEC by Microsoft:

1. Load this XBRL instance:  
<http://www.sec.gov/Archives/edgar/data/789019/000156459017014900/msft-20170630.xml>
2. Use this schema for reporting checklist and disclosure mechanics validation:  
<http://xbrlsite.azurewebsites.net/2017/Prototypes/Microsoft2017/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

Report fragments and business rules results for Microsoft:

<http://www.xbrlsite.com/site1/2017/Prototypes/Microsoft/evidence-package/#BusinessRulesSummary.html>

Reporting checklist and disclosure mechanics results for Microsoft:

<http://xbrlsite.azurewebsites.net/2017/Prototypes/Microsoft2017/Disclosure%20Mechanics%20and%20Reporting%20Checklist.html>

### ***Pesseract (working proof of concept to test feasibility of creating expert system)***

Download a working proof of concept software application that supports this functionality: (download available until March 31, 2018)

<http://pesseract.azurewebsites.net/#menu3>

### ***Additional Resources***

This is where you can find the **conceptual model** used:

<http://xbri.squarespace.com/conceptual-model/>

This document **explains the conceptual model**:

[http://xbri.azurewebsites.net/2017/IntelligentDigitalFinancialReporting/Part02\\_Chapter05.1\\_IntroductionToTheConceptualModelOfDigitalFinancialReport.pdf](http://xbri.azurewebsites.net/2017/IntelligentDigitalFinancialReporting/Part02_Chapter05.1_IntroductionToTheConceptualModelOfDigitalFinancialReport.pdf)