# **Financial Report Proof**

## Rigorously and methodically verifying the precision and coverage of an XBRL-based financial report

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"He who loves practice without theory is like the sailor who boards a ship without a rudder and compass and never knows where he may cast." *Leonardo da Vinci* 

#### **Executive summary:**

- An XBRL-based financial report must be proven to be a properly functioning logical system.
- This document shows how to provide that proof.
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The purpose of this document is to explain how to rigorously and methodically verify that an XBRL-based financial report is a properly functioning logical system.

A basic XBRL-based financial report is used to explain the things that need to be considered so that you can prove to yourself that such a report is a properly functioning logical system.

## Set of Fact Sets within an XBRL-based Report

From a presentation perspective, an XBRL-based report can be viewed as a set of XBRL networks and/or a set of networks/tables.

But from the perspective of the representation of information, the least common denominator is the **fact set** (a.k.a. Block)<sup>1</sup>. Here are the set of fact sets (i.e. blocks) for the report we are endeavoring to prove that are properly functioning to show that the entire report is properly functioning:

Blocks (9)	द									
O Network View O Component View	Block View									
Filter Type	Filter Status									
Enter text to filter   Clear										
Document Information [Set] [Hierarchy]										
Entity Information [Set] [Hierarchy]										
Assets [Roll Up]										
Liabilities and Equity [Roll Up]										
Common Stock, by Class [Set] [Hierarchy]										
Net Income (Loss) [Roll Up]										
Cash and Cash Equivalents Reconciliation [Roll Forw	/ard]									
Net Cash Flow [Roll Up]										
Property, Plant, and Equipment, Net, Components [	[Roll Up]									
	(									
Block Properties	<u>^</u>									
	ment - Document Infor									
Document In	nformation [Line Items]									
Concept Arrangement Patte Hierarchy										
Member Aggregation Patte										
	umentInformationSet									
Document	nformation [Set] [Hierar DocumentInformation									
CCl	JocumentInformation									
Chathan										
Status InProgress	Ψ									

<sup>&</sup>lt;sup>1</sup> Charles Hoffman, CPA, *Narrative Explaining Logical Conceptualization of a Financial Report*, <u>http://xbrlsite.azurewebsites.net/2019/Framework/NarrativeConceptualization.pdf</u>

As can be seen, there are a total of nine fact sets that need to be proven to be correct. Further, it is also important to be sure that the information represented within one fact set does not contradict information reported within other fact sets.

## **Disclosure Mechanics**

One aspect of proving that a report is properly functioning is to prove that each fact set is properly functioning per a set of disclosure mechanics rules for each fact set. We will start by proving the first fact set and then iteratively prove each of the nine different fact sets within this XBRL-based report.

#### (1) Document Information [Set]

A set of disclosure mechanics rules are provided for the document information fact set. The report is consistent with those disclosure mechanics rules.

×	Docur	nent			• Find	Clear					
Prima	Primary Information										
#	Di	sclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
	4 D	ocument Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Document Title	
	Rules	Line of Reasoning									
l í	'his dis	dosure: disclosures:Do	cumentInforma	ation							
	MUST	be represented using t	he Hypercube	/[Table] named: frf-sme:Do	cumentInformat	tionTable					
	MUST	be represented as a L	evel 4 Disclo	sure Detail with the conce	pt arrangement	t pattern: cm:Hiera	rchy				
	- cm:	Hierarchy REQUIRES o	oncept: frf-sm	e:DocumentTitle							
•	The H	ierarchy MUST contain	the Level 4 De	tailed Concept: frf-sme:Rep	ortingStyleCod	e					
	The H	ierarchy MUST contain	the Level 4 De	tailed Concept: frf-sme:Bala	anceSheetDate						
	The H	ierarchy MUST contain	the Level 4 De	tailed Concept: frf-sme:Inco	omeStatementP	eriod					

Reporting Entity [Axis]	GH259400TOMPUOLS65II http	://standards.iso.org/iso/17442
Legal Entity [Axis]	Consolidated Entity [Member]	
Period [Axis]	2020-01-01/2020-12-31	
Unit [Axis]		
	Drop Column Fields Here	
Document Information [Line Items]	Fact Value	
Document Information [Set]		
Reporting Style Code	FRFSME-BSC-IS01-CF1	
Document Title	Financial Statement	
Balance Sheet Date	2020-12-31	
Income Statement Period	2020-01-01	
Document Identifier	1234567890-0987654321	
Document Description	General purpose financial report	
Document Creator	Charles Hoffman, CPA	
Document Language	English	
Document Fiscal Period Focus	FY	
Document Fiscal Year Focus	2020	

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#### (2) Entity Information [Set]

A set of disclosure mechanics rules are provided for the entity information fact set. The report is consistent with those disclosure mechanics rules.

Entity Find Clear											
Prim	ary In	formation									
#		Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
Ξ	5	Entity Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Economic Entity Name	
	Rule	s Line of Reasoning									
	This c	lisclosure: disclosures:En	tityInformation	ı							
	- MUS	T be represented using t	the Hypercube	/[Table] named: frf-sme:Ent	ityInformationT	Fable					
	- MUS	T be represented as a L	evel 4 Disclo	sure Detail with the conce	pt arrangemen	t pattern: cm:Hiera	rchy				
	- cm:Hierarchy REQUIRES concept: frf-sme:EconomicEntityName										
	- The	Hierarchy MUST contain	the Level 4 De	tailed Concept: frf-sme:Eco	nomicEntityIder	ntifier					

Reporting Entity [Axis]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442
Legal Entity [Axis]	Consolidated Entity [Member]
Period [Axis]	2020-01-01/2020-12-31
Unit [Axis]	
	Drop Column Fields Here
Entity Information [Line Items]	Fact Value
Entity Information [Set]	
Economic Entity Name	Sample Company

#### (3) Assets [Roll Up]

A set of disclosure mechanics rules are provided for the assets roll up fact set. The report is consistent with those disclosure mechanics rules.

× Assets      Find Clear										
Primary Information										
#	t Disdosure Category Level Pattern Disdosure Found Disdosure Consistent Applicable Representation Concept [TEXT BLOCK] Representation Concept DETAIL									
=	1	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
1	Rul	es Line of Reasoning								
ľ	'his	disclosure: disclosures:As	setsRollUp							
	MU	ST be represented using	the Hypercube	/[Table] named: frf-sme:Sta	atementOfFinan	cialPositionClassifie	edTable			
•	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp									
	- 0	m:RollUp REQUIRES tota	l: frf-sme:Asse	ets						

This is the rendering of this fact set:

Reporting Entity [Axis]	GH259400TOMPUOLS65II http:	//standards.iso.org/iso/17442
Reporting Scenario [Axis]	Actual [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis]	
Statement of Financial Position, Classified [Line Items]	2020-12-31	2019-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	0	1,000
Receivables, Net, Current	2,000	1,000
Inventory	1,000	1,000
Prepaid Expenses	500	500
Other Current Assets	1,500	1,500
Current Assets, Total	5,000	5,000
Noncurrent Assets [Roll Up]		
Property, Plant, and Equipment, Net, Total	4,000	4,000
Investment in Unconsolidated Subsidiaries and Nonproprotionally Consolidated Joint Ventures	0	0
Other Noncurrent Assets	3,000	1,000
Noncurrent Assets, Total	7,000	5,000
Assets, Total	12,000	10,000

Note that the fragment is created consistently with the disclosure mechanics rules and that the mathematical computations are as expected as can be seen by the GREEN coloring of the cells that contain mathematical computations, in this case roll ups.

#### (4) Liabilities and Equity [Roll Up]

A set of disclosure mechanics rules are provided for the liabilities and equity roll up fact set. The report is consistent with those disclosure mechanics rules.

Pri	imary Information										
#		Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
Ξ	3 6 Liabilities and Equity Unknown Level4Detail Rollup True CONSISTENT True NOT-EXPECTED Liabilities and Equity										
	Rules Line of Reasoning										
	This	disclosure: disclosures:Lia	bilitiesAndEqu	ityRollUp							•••
	- MU	IST be represented using	the Hypercube	/[Table] named: frf-sme:Sta	atementOfFinan	cialPositionClassifie	edTable				
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp										
	- (	- cm:RollUp REQUIRES total: frf-sme:LiabilitiesAndEquity									

Reporting Entity [Axis]	GH259400TOMPUOLS65II http:	//standards.iso.org/iso/17442			
Reporting Scenario [Axis]	Actual [Member]				
Legal Entity [Axis]	Consolidated Entity [Member]				
Unit [Axis]	USD				
	Period [Axis] 🔻				
Statement of Financial Position, Classified [Line Items]	2020-12-31	2019-12-31			
Liabilities and Equity [Roll Up]					
Liabilities [Roll Up]					
Current Liabilities [Roll Up]					
Payables from Exchange Transactions	3,000	3,000			
Long-Term Debt, Current	1,000	1,000			
Other Current Liabilities	1,000	1,000			
Current Liabilities, Total	5,000	5,000			
Noncurrent Liabilities [Roll Up]					
Long-Term Debt, Noncurrent	500	500			
Other Noncurrent Liabilities	500	500			
Noncurrent Liabilities, Total	1,000	1,000			
Liabilities, Total	6,000	6,000			
Equity [Roll Up]					
Equity Attributable to Controlling Interest [Roll Up]					
Common Stock	1,000	1,000			
Retained Earnings (Accumulated Deficits)	3,000	2,000			
Equity Attributable to Controlling Interest	4,000	3,000			
Equity Attributable to Noncontrolling Interest	2,000	1,000			
Equity	6,000	4,000			
Liabilities and Equity, Total	12,000	10,000			

#### (5) Common Stock, by Class [Set]

A set of disclosure mechanics rules are provided for the common stock by class fact set. The report is consistent with those disclosure mechanics rules.

×	×     common     •     Find     Clear											
Prim	Primary Information											
# Disdosure Category Level Pattern Disdosure F Disdosure Consi Applicable Representation Concept [TEXT BLOCK] Representation Concept Quert								Representation Concept DETAIL				
-	9 Share Capital by Unknown Level4Detail			Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Common Stock			
	R	ules Line of Reasonir	ng									
	This	s disclosure: disclosure	s:ShareCapit	alByClass								
	- M	UST be represented us	ing the Hype	rcube/[Table] named: fr	f-sme:Commo	nStockByClassTa	ble					
	- M	UST be represented us	ing the Axis	named: frf-sme:ClassOf0	CommonStock	Axis						
	- M	UST be represented as	a Level 4 [	Disclosure Detail with t	he concept a	rrangement patt	ern: cm:Hierarchy					
	-	cm:Hierarchy REQUIR	ES concept:	frf-sme:CommonStock								

Reporting Entity [Axis]	1	GH259400TOMPUOLS65II h	H259400TOMPUOLS65II http://standards.iso.org/iso/17442									
Reporting Scenario [Axis]		Actual [Member]										
Legal Entity [Axis]		Consolidated Entity [Member]										
		Period [Axis] 🔻 Class	of Common Stock [Axis]	3								
			2020-12-31			2019-12-31						
Common Stock, by Class [Line Ite	Unit [Axis] 🔹	Class A Common Stock [Member]	Class B Common Stock [Member]	All Classes of Common Stock [Member]	Class A Common Stock [Member]	Class B Common Stock [Member]	All Classes of Common Stock [Member]					
Common Stock, by Class [Set]												
Common Stock, Par Value per Share	pure	1	1		1	1						
Common Stock, Share Subscriptions	shares	10,000	10,000		10,000	10,000						
Common Stock, Shares Authorized	shares	10,000	10,000		10,000	10,000						
Common Stock, Shares Issued	shares	10,000	10,000		10,000	10,000						
Common Stock, Shares Outstanding	shares	3,000	3,000		3,000	3,000						
Common Stock	USD	500	500	1,000	500	500	1,000					

### (6) Net Income (Loss) [Roll Up]

A set of disclosure mechanics rules are provided for the net income (loss) roll up fact set. The report is consistent with those disclosure mechanics rules.

ж	<b>"</b> S	tatement of Financial Performance'			Find	Clear					
Drim	new l	Information									
FILL	Primary Information										
#		Disclosure	Category	Level	Pattern	Disclosure	Disclosure Con	Applic	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
	10 Statement of Financial Perform Unknown Level4Detail RollUp True CONSISTENT True NOT-EXPECTED Net Income (Loss)										
	Ru	les Line of Reasoning									
	This	disclosure: disclosures:Statement	OfFinancialPo	erformanceByFunction							
	- MI	JST be represented using the Hype	rcube/[Tabl	e] named: frf-sme:Stat	ementOfFina	ancialPerforman	ceByFunctionTable				
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp										
	- cm:RollUp REQUIRES total: frf-sme:NetIncomeLoss										

Reporting Entity [Axis]	GH259400TOMPUOLS65II http:	//standards.iso.org/iso/17442
Reporting Scenario [Axis]	Actual [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] 🔻	
Statement of Operations [Line Items]	2020-01-01/2020-12-31	
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Revenue, Net [Roll Up]		
Sales Revenue, Net	5,000	6,000
Services Revenue, Net	1,000	1,000
Other Revenue, Net	1,000	1,000
Revenue, Net	7,000	8,000
Expenses [Roll Up]		
Cost of Sales	3,000	8,000
Cost of Services	1,000	1,000
Operating Expenses	1,000	1,000
Nonoperating Expenses	1,000	1,000
Expenses	6,000	11,000
Income (Loss) from Cointinuing Operations Before Tax	1,000	(3,000)
Income Tax Expense (Benefit)	500	1,000
Income (Loss) from Continuing Operations After Tax	500	(4,000)
Income (Loss) from Discontinued Operations	0	0
Net Income (Loss)	500	(4,000)

### (7) Net Cash Flow [Roll Up]

A set of disclosure mechanics rules are provided for the net cash flow roll up fact set. The report is consistent with those disclosure mechanics rules.

×	➤     "Net Cash Flow Roll Up"     ▼     Find     Clear										
Primar	Primary Information										
#	Disclosure	Category	Level	Pattern	Disclosure	Disclosure Con	Applic	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL		
=	7 Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow		
	Rules Line of Reasoning										
T	is disclosure: disclosures:NetCashFlo	wRollUp									
-1	MUST be represented as a Level 4 [	Disclosure	Detail with the concep	t arrangeme	nt pattern: cm:	RollUp					
	- cm:Rollup REQUIRES total: frf-sme:NetCashFlow										
-1	MUST be represented using the Hype	rcube/[Tabl	e] named: frf-sme:Cas	hFlowStatem	entDirectMetho	dTable					

Reporting Entity [Axis]	GH259400TOMPUOLS65II http:/	//standards.iso.org/iso/17442		
Reporting Scenario [Axis]	Actual [Member]			
Legal Entity [Axis]	Consolidated Entity [Member]			
Unit [Axis]	USD			
	Period [Axis]			
Cash Flow Statement, Direct Method [Line Items]	2020-01-01/2020-12-31	2019-01-01/2019-12-31		
Net Cash Flow [Roll Up]				
Net Cash Flows from Operating Activities [Roll Up]				
Proceeds from Taxation	1,000	6,000		
Payments of Employee Costs	(1,000)	(1,000)		
Payments of Interest	(1,000)	(1,000)		
Net Cash Flow from (used in) Operating Activities	(1,000)	4,000		
Net Cash Flows from Investing Activities [Roll Up]				
Payments for Purchases of Property, Plant, and Equipment	(1,000)	(2,000)		
Proceeds from Sale of Property, Plant, and Equipment	3,000	1,000		
Net Cash Flows from (used in) Investing Activities	2,000	(1,000)		
Net Cash Flows from Financing Activities [Roll Up]				
Proceeds from Additional Borrowings	1,000	2,000		
Repayment of Borrowings	(3,000)	(1,000)		
Net Cash Flows from (used in) Financing Activities	(2,000)	1,000		
Net Cash Flow	(1,000)	4,000		

#### (8) Cash and Cash Equivalents [Roll Forward]

A set of disclosure mechanics rules are provided for the cash and cash equivalents roll forward fact set. The report is consistent with those disclosure mechanics rules.

×	× "Cash and Cash Equivalents"  ▼ Find Clear										
Prim	ary	/ Information									
#		Disclosure	Category	Level	Pattern	Disclosure	Disclosure Con	Applic	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
=	2 Cash and Cash Equivalents Roll Unknown Level4Detail RollFor True CONSISTENT True NOT-EXPECTED Cash and Cash Equivalents										
	R	Rules Line of Reasoning									
	Th	is disclosure: disclosures:CashAndCa	ashEquivaler	tsRollForward							
	- N	MUST be represented as a Level 4 [	Disclosure	Detail with the concep	ot arrangeme	nt pattern: cm:	RollForward				
	- cm:RollForward REQUIRES beginning/ending balance: frf-sme:CashAndCashEquivalents										
	- N	MUST be represented using the Hype	rcube/[Tabl	e] named: frf-sme:Cas	hFlowStatem	entDirectMetho	dTable				

Reporting Scenario [Axis]     Actual [Member]       Legal Entity [Axis]     Consolidated Entity [Member]       Unit [Axis]     USD       Cash Flow Statement, Direct Method [Line Items]     2020-01-01/2020-12-31       Cash and Cash Equivalents Reconciliation [Roll Forward]     2020-01-01/2020-12-31       Cash and Cash Equivalents, Beginning Balance     1,000							
Legal Entity [Axis]       Consolidated Entity [Member]         Unit [Axis]       USD         Cash Flow Statement, Direct Method [Line Items]       2020-01-01/2020-12-31         Cash and Cash Equivalents Reconciliation [Roll Forward]       2020-01-01/2020-12-31         Cash and Cash Equivalents, Beginning Balance       1,000         Net Cash Flow       (1,000)         Yet Cash Flow       Yet Cash Flow	Reporting Entity [Axis]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442					
Unit [Axis]       USD         Cash Flow Statement, Direct Method [Line Items]       2020-01-01/2020-12-31         Cash and Cash Equivalents Reconciliation [Roll Forward]       2020-01-01/2020-12-31         Cash and Cash Equivalents, Beginning Balance       1,000         Net Cash Flow       (1,000)         Cash and Cash Equivalents, Engling Balance	Reporting Scenario [Axis]	Actual [Member]					
Period [Axis]         Cash Flow Statement, Direct Method [Line Items]       2020-01-01/2020-12-31       2019-01-01/2019-12-31         Cash and Cash Equivalents Reconciliation [Roll Forward]       2020-01-01/2020-12-31       2019-01-01/2019-12-31         Cash and Cash Equivalents, Beginning Balance       1,000       (3,000)         Net Cash Flow       (1,000)       4,000	Legal Entity [Axis]	Consolidated Entity [Member]					
Cash Flow Statement, Direct Method [Line Items]       2020-01-01/2020-12-31       2019-01-01/2019-12-31         Cash and Cash Equivalents Reconciliation [Roll Forward]       1,000       (3,000)         Cash and Cash Equivalents, Beginning Balance       1,000       (3,000)         Net Cash Flow       (1,000)       4,000	Unit [Axis]	USD					
Cash and Cash Equivalents Reconciliation [Roll Forward]       1,000       (3,000)         Cash and Cash Equivalents, Beginning Balance       1,000       (4,000)         Net Cash Flow       (1,000)       4,000		Period [Axis] 🛛 🔻					
Forward]       Cash and Cash Equivalents, Beginning Balance       1,000       (3,000)         Net Cash Flow       (1,000)       4,000	Cash Flow Statement, Direct Method [Line Items]	2020-01-01/2020-12-31	2019-01-01/2019-12-31				
Net Cash Flow (1,000) 4,000	Cash and Cash Equivalents Reconciliation [Roll Forward]						
Cach and Cach Equivalents, Ending Balance	Cash and Cash Equivalents, Beginning Balance	1,000	(3,000)				
Cash and Cash Equivalents, Ending Balance 0 1,000	Net Cash Flow	(1,000)	4,000				
	Cash and Cash Equivalents, Ending Balance	0	1,000				

#### (9) Property, Plant, and Equipment [Roll Up]

A set of disclosure mechanics rules are provided for the property, plant, and equipment roll up fact set. The report is consistent with those disclosure mechanics rules.

ж	× "Property" • Find Clear											
Prim	nary Information											
#	E Disdosure Category Level Pattern Disdosure Disdosure Con Applic Representation Concept [TEXT BLOCK] Representation Concept DETAIL											
-	8 Property, Plant, and Equipmen I	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Property, Plant and Equipment, Net			
	Rules Line of Reasoning											
	This disclosure: disclosures:PropertyPlan	ntAndEquip	mentNetSubclassificati	onsAlternativ	/e							
	- MUST be represented using the Hypero	cube/[Table	] named: frf-sme:Prop	pertyPlantEq	uipmentCompon	nentsTable						
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp											
	- cm:RollUp REQUIRES total: frf-sme:PropertyPlantAndEquipmentNet											

Reporting Entity [Axis]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442					
Reporting Scenario [Axis]	Actual [Member]					
Legal Entity [Axis]	Consolidated Entity [Member]					
Unit [Axis]	USD					
	Period [Axis]					
Property, Plant and Equipment Components [Line Items]	2020-12-31	2019-12-31				
Property, Plant, and Equipment, Net, Components [Roll Up]						
Land	1,000	1,000				
Buildings, Net	1,000	1,000				
Furniture and Fixtures, Net	1,000	1,000				
Machinery, Net	1,000	1,000				
Property, Plant and Equipment, Net	4,000	4,000				

## **Continuity Cross Checks of Fundamental Accounting Concept Relations**

The FASB defines 10 classes of elements of a financial statement: assets, liabilities, equity, comprehensive income, investments by owners, distributions to owners, revenues, expenses, gains, and losses.

Each of these elements is related to other elements in specific way. These three equations explain those relationships:

- 1. Assets = Liabilities + Equity (i.e. the accounting equation)
- 2. Comprehensive Income = Revenues Expenses + Gains Losses
- 0 = (Equity<sup>T0</sup> + Revenue<sup>P1</sup> Expenses<sup>P1</sup> + Gains<sup>P1</sup> Losses<sup>P1</sup> + InvestmentsByOwners<sup>P1</sup> DistributionsToOwners<sup>P1</sup>) + Liabilities<sup>T1</sup> Assets<sup>T1</sup>

TO is the beginning balance of balance sheet accounts, P1 is the current period, and T1 is the ending balance of balance sheet accounts.

These fundamental relationships never change. A reporting economic entity might instantiate an item that reports information about the elements, but they (a) cannot change the meaning of the fundamental elements the FASB has defined or (b) contradict the core relationship between the elements.

A set of fundamental accounting concept relations mapped to the elements of a financial statement must not be inconsistent with or contradict these elements and relations.

Entity	Period	ID	Test	Result	Amount	Evaluation
GH2594	2020-FY	FAC_CONSISTE	fac:Equity = ( fac:EquityAttributableToParent + fac:EquityAttributableToNoncontrollingInterest )	True	0	$\label{eq:constraint} \begin{array}{l} fac: Equity[fnf-sme:Equity[6,000]] = ( \\ fac: Equity[AttributableToParent[fnf-sme:Equity[AttributableToControlling[Interest[4,000]] + \\ fac: Equity[AttributableToNoncontrolling[Interest[fnf-sme:Equity[AttributableToNoncontrolling[Interest[fnf-sme:Equity[AttributableToNoncontrolling[Interest[fnf-sme:Equity[AttributableToNoncontrolling[Interest[fnf-sme:Equity[AttributableToNoncontrolling[Interest[fnf-sme:Equity$
GH2594	2020-FY	FAC_CONSISTE	fac:IncomeLossFromContinuingOperationsAfterTax = ( fac:IncomeLossFromContinuingOperationsBeforeTax - fac:IncomeTaxExpenseBenefit)	True	0	$\label{eq:resonance} facilitocomeLossFromContinuingOperationsAfterTax[frf-sme:IncomeLossFromContinuingOperationsAfterTax[St0]] = ( facilincomeLossFromContinuingOperationsBeforeTax[frf-sme:IncomeLossFromContinuingOperationsBeforeTax[frf-sme:IncomeTaxExpenseBenefit[St0]] = ( facilincomeTaxExpenseBenefit[St0]) = ( facilincomeTaxE$
GH2594	2020-FY	FAC_CONSISTE	fac:NetIncomeLoss = ( fac:IncomeLossFromContinuingOperationsAfterTax + fac:IncomeLossFromDiscontinuedOperationsNetOfTax )	True	0	$\label{eq:restriction} fac:NetIncomeLoss[frif-sme:NetIncomeLoss] = ( fac:IncomeLossFromContinuingOperationsAfterTax[frif-sme:IncomeLossFromContinuingOperationsAfterTax[frif-sme:IncomeLossFromDiscontinuedOperationsNetOfTax[frif-sme:IncomeLossFromDiscontinuedOpera$
GH2594	2020-FY	FAC_CONSISTE	fac:NetIncomeLoss = ( fac:NetIncomeLossAttributableToParent + fac:NetIncomeLossAttributableToNoncontrollingInterest )	True	0	fac:NetIncomeLoss[ff:sme:NetIncomeLoss[ 500 ]] = ( fac:NetIncomeLossAttributableToParent[ 500 ] + + fac:NetIncomeLossAttributableToNoncontrollingInterest[ 0 ] )
GH2594	2020-FY	FAC_CONSISTE	fac:Assets = fac:LiabilitiesAndEquity	True	0	fac:Assets[frf-sme:Assets[ 12,000 ]] = fac:LiabilitiesAndEquity[frf-sme:LiabilitiesAndEquity[ 12,000 ]]
GH2594	2020-FY	FAC_CONSISTE	fac:NetCashFlow = ( fac:NetCashFlowFromDveratingActivities + fac:NetCashFlowFromDvestingActivities + fac:NetCashFlowFromFinancingActivities )	True	0	$\label{eq:constraint} fac:NetCashFlow[from:VetCashFlow] (1,000) ]] = ( fac:NetCashFlowFromUsedInOperatingActivities[frf-sme:NetCashFlowFromUsedInOperatingActivities[(1,000)]] + fac:NetCashFlowFromUsedInInvestingActivities[frf-sme:NetCashFlowsFromUsedInInvestingActivities[2,000]] + fac:NetCashFlowFromUsedInInvestingActivities[frf-sme:NetCashFlowsFromUsedInFinancingActivities[frf]]] for for fo$
GH2594	2020-FY	FAC_CONSISTE	fac:Assets = ( fac:CurrentAssets + fac:NoncurrentAssets )	True	0	fac:Assets[frf-sme:Assets[ 12,000 ]] = ( fac:CurrentAssets[frf-sme:CurrentAssets[ 5,000 ]] + fac:NoncurrentAssets[frf-sme:NoncurrentAssets[ 7,000 ]] )
GH2594	2020-FY	FAC_CONSISTE	fac:IncomeLossFromContinuingOperationsBeforeTax = ( fac:OperatingAndNonoperatingRevenues - fac:OperatingAndNonoperatingCostsAndExpenses )	True	0	$\label{eq:resonance} fac:IncomeLossFromContinuingOperationsBeforeTax[frfsme:IncomeLossFromCointinuingOperationsBeforeTax[frfsme:RevenueNet[7,5me:RevenueNet[1$
GH2594	2020-FY	FAC_CONSISTE	fac:Liabilities = ( fac:CurrentLiabilities + fac:NoncurrentLiabilities )	True	0	fac:Liabilities[frf-sme:Liabilities[ 6,000 ]] = ( fac:CurrentLiabilities[frf-sme:CurrentLiabilities[ 5,000 ]] + fac:NoncurrentLiabilities[frf-sme:NoncurrentLiabilities[ 1,000 ]] )
GH2594	2020-FY	FAC_CONSISTE	fac:LiabilitiesAndEquity = ( fac:Liabilities + fac:Equity )	True	0	fac:LiabilitiesAndEquity[frf-sme:LiabilitiesAndEquity[ 12,000 ]] = ( fac:Liabilities[frf-sme:Liabilities[ 6,000 ]] + fac:Equity[frf-sme:Equity[ 6,000 ]] )
GH2594	2020-FY	FAC_CONSISTE	fac:NetCashFlowDiscontinued = ( fac:NetCashFlowFromOperatingActivitiesDiscontinued + fac:NetCashFlowFromTruestingActivitiesDiscontinued + fac:NetCashFlowFromFinancingActivitiesDiscontinued )	True	0	fac:NetCashFlowFiscontinued[0] = ( fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] + fac:NetCashFlowFromFinancingActivitiesDiscontinued[0] + fac:NetCashFlowFromFinancingActivitiesDiscontinued[0])