

Recognizing that Financial Reports are Comprised of Many Individual Identifiable and Testable Fragments

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A **report** is made up of many individually identifiable fragments.

Looking at the 2017 Microsoft 10-K.

The 2017 Microsoft 10-K is made up of:

- 128 Networks
- 128 [Table]s (one Table per Network)
- 194 Fact Sets

Note that the term “Fact Set” and “Block” are synonyms.

The screenshot displays a financial reporting tool interface. The left pane shows a tree view of networks, with '100040 - Statement - BALANCE SHEETS' selected. The right pane shows a table of assets and liabilities. Callout boxes point to 'Network', 'Table', and 'Fact Set' labels.

Assets	2017-06-30	2016-06-30
Current assets:		
Cash and cash equivalents	7,663,000,000	6,510,000,000
Short-term investments (including securities loaned of \$3,694 and \$204)	125,318,000,000	106,730,000,000
Total cash, cash equivalents, and short-term investments	132,981,000,000	113,240,000,000
Accounts receivable, net of allowance for doubtful accounts of \$405 and \$426	19,792,000,000	18,277,000,000
Inventories	2,181,000,000	2,251,000,000
Other	4,897,000,000	5,892,000,000
Total current assets	159,851,000,000	139,660,000,000
Property and equipment, net of accumulated depreciation of \$24,179 and \$19,800	23,734,000,000	18,356,000,000
Equity and other investments	6,023,000,000	10,431,000,000
Goodwill	35,122,000,000	17,872,000,000
Intangible assets, net	10,106,000,000	3,733,000,000
Other long-term assets	6,250,000,000	3,416,000,000
Total assets	241,086,000,000	193,468,000,000
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	7,390,000,000	6,898,000,000
Short-term debt	9,072,000,000	12,904,000,000
Current portion of long-term debt	1,049,000,000	0
Accrued compensation	5,819,000,000	5,264,000,000
Income taxes	718,000,000	580,000,000
Short-term unearned revenue	34,102,000,000	27,468,000,000
Securities lending payable	97,000,000	294,000,000
Other	6,280,000,000	5,949,000,000
Total current liabilities	64,527,000,000	59,357,000,000
Long-term debt	76,073,000,000	40,557,000,000
Long-term unearned revenue	10,377,000,000	6,441,000,000

Each fact set has:

- A rendering
- A information model structure or description
- A fact table
- Business rules
- Business rules validation results

A fact set is simply some set of facts that a reporting entity put together for some reason.

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Res
Component: (Network and Table)				
Network: 12000 Statement: BALANCE SHEETS				
Table: Statement [Table]				
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK			
Legal Entity [Axis]	Entity [Domain]			
Unit [Axis]	USD			
	Period [Axis]			
Statement [Line Items]	2017-06-30	2016-06-30		
Assets				
Current assets:				
Cash and cash equivalents	7,663,000,000	6,510,000,000		
Short-term investments (including securities loaned of \$3,694 and \$204)	125,318,000,000	106,730,000,000		
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Total assets	241,086,000,000	193,468,000,000		

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements		
Drag a column header here to group by that column							
#	Reporting Entity	Period	Concept	Legal Entity [Axis]	Fact Value	Unit	Rounding
1	0000789019 http://www.sec.gov/CIK	2017-06-30	Cash and cash equivalents	Entity [Domain]	7663000000	USD	-6
2	0000789019 http://www.sec.gov/CIK	2016-06-30	Cash and cash equivalents	Entity [Domain]	6510000000	USD	-6
3	0000789019 http://www.sec.gov/CIK	2017-06-30	Short-term investments (including...	Entity [Domain]	125318000000	USD	-6
4	0000789019 http://www.sec.gov/CIK	2016-06-30	Short-term investments (including...	Entity [Domain]	106730000000	USD	-6
5	0000789019 http://www.sec.gov/CIK	2017-06-30	Total cash, cash equivalents, and...	Entity [Domain]	132981000000	USD	-6
6	0000789019 http://www.sec.gov/CIK	2016-06-30	Total cash, cash equivalents, and...	Entity [Domain]	113240000000	USD	-6
7	0000789019 http://www.sec.gov/CIK	2017-06-30	Accounts receivable, net of allow...	Entity [Domain]	19792000000	USD	-6
8	0000789019 http://www.sec.gov/CIK	2016-06-30	Accounts receivable, net of allow...	Entity [Domain]	18277000000	USD	-6
9	0000789019 http://www.sec.gov/CIK	2017-06-30	Inventories	Entity [Domain]	2181000000	USD	-6
10	0000789019 http://www.sec.gov/CIK	2016-06-30	Inventories	Entity [Domain]	2251000000	USD	-6
11	0000789019 http://www.sec.gov/CIK	2017-06-30	Other	Entity [Domain]	4897000000	USD	-6
12	0000789019 http://www.sec.gov/CIK	2016-06-30	Other	Entity [Domain]	5892000000	USD	-6
13	0000789019 http://www.sec.gov/CIK	2017-06-30	Total current assets	Entity [Domain]	159851000000	USD	-6
14	0000789019 http://www.sec.gov/CIK	2016-06-30	Total current assets	Entity [Domain]	139660000000	USD	-6
15	0000789019 http://www.sec.gov/CIK	2017-06-30	Property and equipment, net of a...	Entity [Domain]	23734000000	USD	-6
16	0000789019 http://www.sec.gov/CIK	2016-06-30	Property and equipment, net of a...	Entity [Domain]	18356000000	USD	-6
17	0000789019 http://www.sec.gov/CIK	2017-06-30	Equity and other investments	Entity [Domain]	6023000000	USD	-6
18	0000789019 http://www.sec.gov/CIK	2016-06-30	Equity and other investments	Entity [Domain]	10431000000	USD	-6
19	0000789019 http://www.sec.gov/CIK	2017-06-30	Goodwill	Entity [Domain]	35122000000	USD	-6
20	0000789019 http://www.sec.gov/CIK	2016-06-30	Goodwill	Entity [Domain]	17872000000	USD	-6
21	0000789019 http://www.sec.gov/CIK	2017-06-30	Intangible assets, net	Entity [Domain]	10106000000	USD	-6
22	0000789019 http://www.sec.gov/CIK	2016-06-30	Intangible assets, net	Entity [Domain]	3733000000	USD	-6
23	0000789019 http://www.sec.gov/CIK	2017-06-30	Other long-term assets	Entity [Domain]	6250000000	USD	-6
24	0000789019 http://www.sec.gov/CIK	2016-06-30	Other long-term assets	Entity [Domain]	3416000000	USD	-6
25	0000789019 http://www.sec.gov/CIK	2017-06-30	Total assets	Entity [Domain]	241086000000	USD	-6
26	0000789019 http://www.sec.gov/CIK	2016-06-30	Total assets	Entity [Domain]	193468000000	USD	-6

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements
Label					
Statement [Table]	[Table]	Report Element Class	Period	Balance	Preferred L... Name
Legal Entity [Axis]	[Axis]				us-gaap:StatementTable
Entity [Domain]	[Member]				dei:EntityDomain
Statement [Line Items]	[LineItems]				us-gaap:StatementLineItems
Assets	[Abstract]				us-gaap:AssetsAbstract
Current assets:	[Abstract]				us-gaap:AssetsCurrentAbstract
Cash and cash equivalents	[Concept] Monetary	As Of	Debit		us-gaap:CashAndCashEquivalentsAtCarryingValue
Short-term investments (including securities loaned of \$3,694 and \$204)	[Concept] Monetary	As Of	Debit		us-gaap:AvailableForSaleSecuritiesCurrent
Total cash, cash equivalents, and short-term investments	[Concept] Monetary	As Of	Debit		us-gaap:CashCashEquivalentsAndShortTermInvestments
Accounts receivable, net of allowance for doubtful accounts of \$405 and \$426	[Concept] Monetary	As Of	Debit		us-gaap:AccountsReceivableNetCurrent
Inventories	[Concept] Monetary	As Of	Debit		us-gaap:InventoryNet
Other	[Concept] Monetary	As Of	Debit		us-gaap:OtherAssetsCurrent
Total current assets	[Concept] Monetary	As Of	Debit		us-gaap:AssetsCurrent
Property and equipment, net of accumulated depreciation of \$24,179 and \$19,800	[Concept] Monetary	As Of	Debit		us-gaap:PropertyPlantAndEquipmentNet
Equity and other investments	[Concept] Monetary	As Of	Debit		us-gaap:LongTermInvestments
Goodwill	[Concept] Monetary	As Of	Debit		us-gaap:Goodwill
Intangible assets, net	[Concept] Monetary	As Of	Debit		us-gaap:FiniteLivedIntangibleAssetsNet
Other long-term assets	[Concept] Monetary	As Of	Debit		us-gaap:OtherAssetsNoncurrent
Total assets	[Concept] Monetary	As Of	Debit		us-gaap:Assets

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements
Roll Ups					
Label					
Statement [Line Items]	Rendered Value	Op	Reported Value	Calculated Value	Balance Result Name
Assets					us-gaap:StatementLineItems
Assets					us-gaap:AssetsAbstract
Current assets:					us-gaap:AssetsCurrentAbstract
Cash and cash equivalents	7,663,000,000	+	7,663,000,000		Debit us-gaap:CashAndCashEquivalentsAtCarryingValue
Short-term investments (including securities loaned of \$3,694 and \$204)	125,318,000,000	+	125,318,000,000		Debit us-gaap:AvailableForSaleSecuritiesCurrent
Total cash, cash equivalents, and short-term investments	132,981,000,000	+	132,981,000,000	132,981,000,000	Debit Verified us-gaap:CashCashEquivalentsAndShortTermInv...
Accounts receivable, net of allowance for doubtful	19,792,000,000	+	19,792,000,000		Debit us-gaap:AccountsReceivableNetCurrent
Inventories	2,181,000,000	+	2,181,000,000		Debit us-gaap:InventoryNet
Other	4,897,000,000	+	4,897,000,000		Debit us-gaap:OtherAssetsCurrent
Total current assets	159,851,000,000	+	159,851,000,000	159,851,000,000	Debit Verified us-gaap:AssetsCurrent
Property and equipment, net of accumulated depreciation of \$24,179 and \$19,800	23,734,000,000	+	23,734,000,000		Debit us-gaap:PropertyPlantAndEquipmentNet
Equity and other investments	6,023,000,000	+	6,023,000,000		Debit us-gaap:LongTermInvestments
Goodwill	35,122,000,000	+	35,122,000,000		Debit us-gaap:Goodwill
Intangible assets, net	10,106,000,000	+	10,106,000,000		Debit us-gaap:FiniteLivedIntangibleAssetsNet
Other long-term assets	6,250,000,000	+	6,250,000,000		Debit us-gaap:OtherAssetsNoncurrent
Total assets	241,086,000,000	+	241,086,000,000	241,086,000,000	Debit Verified us-gaap:Assets

<http://xbrlsite.azurewebsites.net/2019/Library/UnderstandingAndLeveragingFactSets.pdf>

Report elements from a base taxonomy such as the US GAAP XBRL Taxonomy must be used as is expected by the taxonomy.

For example, a “Current Asset” related concept MUST NOT be used to represent a “Noncurrent Assets”; likewise, a “Noncurrent Asset” MUST NOT be used to represent a “Current Asset”. The base taxonomy needs to make it clear what is a “Current Asset” and what is a “Noncurrent Assets”.

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements		
Label			Report Element Class	Period	Balance	Preferred L...	Name
▼ Statement [Table]			[Table]			Terse Label	us-gaap:StatementTable
▼ Legal Entity [Axis]			[Axis]			Terse Label	dei:LegalEntityAxis
Entity [Domain]			[Member]			Terse Label	dei:EntityDomain
▼ Statement [Line Items]			[LineItems]			Terse Label	us-gaap:StatementLineItems
▼ Assets			[Abstract]			Terse Label	us-gaap:AssetsAbstract
▼ Current assets:			[Abstract]			Terse Label	us-gaap:AssetsCurrentAbstract
Cash and cash equivalents			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:CashAndCashEquivalentsAtCarryingValue
Short-term investments (including securities loaned of \$3,694			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:AvailableForSaleSecuritiesCurrent
Total cash, cash equivalents, and short-term investments			[Concept] Monetary	As Of	Debit	Total Label	us-gaap:CashCashEquivalentsAndShortTermInvestments
Accounts receivable, net of allowance for doubtful accounts of \$405 and \$426			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:AccountsReceivableNetCurrent
Inventories			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:InventoryNet
Other			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:OtherAssetsCurrent
Total current assets			[Concept] Monetary	As Of	Debit	Total Label	us-gaap:AssetsCurrent
Property and equipment, net of accumulated depreciation of \$24,179 and \$19,800			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:PropertyPlantAndEquipmentNet
Equity and other investments			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:LongTermInvestments
Goodwill			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:Goodwill
Intangible assets, net			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:FiniteLivedIntangibleAssetsNet
Other long-term assets			[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:OtherAssetsNoncurrent
Total assets			[Concept] Monetary	As Of	Debit	Total Label	us-gaap:Assets

Fact sets have patterns. Each fact set is either a:

- Set (i.e. no mathematical relations)
- Roll Up
- Roll Forward
- Adjustment
- Variance
- Roll Forward Info
- Text Block

A **fact set** is simply some set of facts that a reporting entity put together for some reason.

Inventory [Line Items]	Period [Axis]	
	2017-06-30	2016-06-30
Raw materials	797,000,000	612,000,000
Work in process	145,000,000	158,000,000
Finished goods	1,239,000,000	1,481,000,000
Total	2,181,000,000	2,251,000,000

Income Tax Contingency [Line Items]	Period [Axis]		
	2016-07-01 - 2017-06-30	2015-07-01 - 2016-06-30	2014-07-01 - 2015-06-30
Balance, beginning of year	10,164,000,000	9,599,000,000	8,714,000,000
Decreases related to settlements	(4,000,000)	(201,000,000)	(50,000,000)
Increases for tax positions related to the current year	1,277,000,000	1,086,000,000	1,091,000,000
Increases for tax positions related to prior years	397,000,000	115,000,000	94,000,000
Decreases for tax positions related to prior years	(49,000,000)	(317,000,000)	(144,000,000)
Decreases due to lapsed statutes of limitations	(48,000,000)	(118,000,000)	(106,000,000)
Balance, end of year	11,737,000,000	10,164,000,000	9,599,000,000

Reporting Entity [Axis]	SAMP http://www.SampleCompany.com			
Legal Entity [Axis]	Consolidated Entity [Member]			
Period [Axis]	2010-01-01/2010-12-31			
Variance Analysis [Line Items]	Reporting Scenario [Axis]	Budgeted [Member]	Variance [Member]	Actual [Member]
Variance Analysis [Hierarchy]				
Sales		5,000	1,000	6,000
Cost of Goods Sold		3,000	1,000	4,000
Contribution Margin		2,000	(1,000)	1,000
Distribution Costs		1,000	0	1,000

Reporting Entity [Axis]	000000001 http://www.sec.gov/CIK	
Legal Entity [Axis]	Consolidated Entity [Domain]	
Period [Axis]	2015-12-31	
Changes in Stockholders' Equity [Line Items]	Report Date [Axis]	Drop Column Fields Here
		Fact Value
Increase (Decrease) in Stockholders' Equity [Adjustment]		
Stockholders' equity, originally stated	Originally Stated Report Date [Member]	30,000,000
Correction of a prior period error	Restated Report Date [Domain]	12,000,000
Effect of mandatory change in accounting policy for adoption of FAS XXX	Restated Report Date [Domain]	(2,000,000)
Stockholders' equity, restated	Restated Report Date [Domain]	40,000,000

Statement [Line Items]	Period [Axis]		
	2016-07-01 - 2017-06-30	2017-07-31	2016-12-31
Document Type	IS-K		
Amendment Flag	None		
Document Period End Date	2017-06-30		
Document Fiscal Year Focus	2017		
Document Fiscal Period Focus	Y		
Trading Symbol	RGFT		
Entity Registration Name	MICROSOFT CORPORATION		
Entity Central Index Key	0000789019		
Current Fiscal Year End Date	-06-30		
Entity Well-Known Seasoned Issuer	Yes		
Entity Current Reporting Status	Yes		
Entity Voluntary Filers	No		
Entity Filer Category	Large Accelerated Filer		
Entity Common Stock, Par Value Per Share	0.00000425		
Entity Common Stock, Shares Outstanding		7,702,243,979	
Entity Public Float			466,500,000,000
U.S. Employer Identification No.	01144442		

Statement [Line Items]	Period [Axis]		
	2016-07-01 - 2017-06-30	2017-06-30	2016-12-31
Components of Inventories	The components of inventories were as follows:		
	(in millions)		
	June 30,	2017	2016
Raw materials		\$ 797	\$ 612
Work in process		145	158
Finished goods		1,239	1,481
Total		\$ 2,181	\$ 2,251

If (a) each fact set is correct and if (b) there are no **contradictions** between fact sets that cause inconsistencies; then the report is structurally and mechanically correct.

Since Microsoft has 194 fact sets, to be sure the report is correct, each of the 194 fact sets must be verified to be correct and the fact sets need to be checked for inconsistencies between fact sets.

Primary Information										
#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
4	Accumulated Other Comprehensive Income [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Accumulated Other Comprehensive Income Loss Table [Text Block]	Stockholders Equity	
7	Assets [Roll Up]	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets	
8	Balance Sheet	Statement	Level4Detail	Component	True	CONSISTENT	True	-	-	
9	Base of Reporting Note [Note Level]	Disclosure	Level1TextBlock	TextBlock	True	CONSISTENT	True	Base Of Accounting Policy [Text Block]	NOT-EXPECTED	
10	Cash Flow Statement [Roll Forward]	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Cash And Cash Equivalents Period Increase Decrease	
11	Deferred Tax Assets and Liabilities [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Deferred Tax Assets And Liabilities Table [Text Block]	Deferred Tax Assets Liabilities Net	
19	Document Information [Hierarchy]	Document	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Document Fiscal Period Focus	
20	Entity Information, by Legal Entity, [Text Block]	Document	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Entity Registrant Name	
23	Finite-lived Intangible Assets, Estimated [Text Block]	Disclosure	Level3TextBlock,Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Table [Text Block]	Finite Lived Intangible Asset Useful Life	
25	Finite-lived Intangible Assets, Future [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Future Amortization Expense Table [Text Block]	Finite Lived Intangible Assets Net	
26	Finite-lived Intangible Assets, Net [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Table [Text Block]	Finite Lived Intangible Assets Net	
28	Future Minimum Payments Due under Operating Leases [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Future Minimum Rental Payments For Operating Leases Table [Text Block]	Operating Leases Future Minimum Payments Due	
30	Future Minimum Payments, Present Value [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Future Minimum Lease Payments For Capital Leases Table [Text Block]	Capital Leases Future Minimum Payments Due	
31	Goodwill [Roll Forward]	Disclosure	Level3TextBlock,Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Goodwill [Text Block]	Goodwill	
33	Income before Income Tax, Domestic And Foreign [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Income Before Income Tax Domestic And Foreign Table [Text Block]	Income Loss From Continuing Operators Before Income Taxes Minority Interest And Income	
34	Income Statement, by Legal Entity, [Text Block]	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income Loss	
35	Income Tax Expense (Benefit), Current [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Components Of Income Tax Expense Benefit Table [Text Block]	Income Tax Expense Benefit	
38	Inventory, Net (Current) [Roll Up]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Inventory Current Table [Text Block]	Inventory Net	
39	Liabilities and Equity [Roll Up]	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities And Stockholders Equity	
40	Long-lived Assets in Individual Form [Text Block]	Disclosure	Level3TextBlock,Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Entity Wide Disclosure On Geographic Areas Long Lived Assets In Individual Form [Text Block]	Noncurrent Assets	
41	Long-term Debt Instruments, by Instrument [Text Block]	Disclosure	Level3TextBlock,Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Debt Instruments [Text Block]	Debt Instrument Face Amount	
44	Long-term Debt Maturities [Roll Up]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Maturities Of Long Term Debt Table [Text Block]	Debt Instrument Face Amount	
45	Nature of Operations Note [Note Level]	Disclosure	Level1TextBlock	TextBlock	False	CONSISTENT	True	NOT-FOUND	NOT-EXPECTED	
48	Other Nonoperating Income (Expense) [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Other Nonoperating Income Expense Table [Text Block]	Nonoperating Income Expense	
50	Property, Plant and Equipment Useful Life [Text Block]	Disclosure	Level3TextBlock,Level4Detail	Hierarchy	True	CONSISTENT	True	Property Plant And Equipment Policy [Text Block]	Property Plant And Equipment Useful Life	
51	Property, Plant and Equipment, Net [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Property Plant And Equipment [Text Block]	Property Plant And Equipment Net	
53	Reconciliation of Statutory to Effective Income Tax Rate [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Effective Income Tax Rate Reconciliation Table [Text Block]	Effective Income Tax Rate Continuing Operators	
57	Restructuring Reserve, by Type Of Cost [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Restructuring Reserve By Type Of Cost [Text Block]	Restructuring Reserve	
58	Revenue from External Customers, Net [Text Block]	Disclosure	Level3TextBlock,Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Revenue From External Customers Attributed To Foreign Countries B...	Sales Revenue Net	
59	Revenue Recognition Policy [Policy]	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Revenue Recognition Policy [Text Block]	NOT-EXPECTED	
60	Share-based Compensation Arrangements [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollForward	True	CONSISTENT	True	Disclosure Of Share Based Compensation Arrangements By Share Based Payment...	Share Based Compensation Arrangement By Share Based Payment Award Equity Instru...	
61	Share-based Compensation, Restricted [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollForwardInfo	True	CONSISTENT	True	Disclosure Of Share Based Compensation Arrangements By Share Based Payment...	Share Based Compensation Arrangement By Share Based Payment Award Equity Instru...	
63	Significant Accounting Policies [Text Block]	Disclosure	Level1TextBlock	TextBlock	True	CONSISTENT	True	Significant Accounting Policies [Text Block]	NOT-EXPECTED	
64	Statement of Changes in Equity [Text Block]	Statement	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Stockholders Equity	
65	Statement of Comprehensive Income [Text Block]	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income Net Of Tax	
67	Unrecognized Tax Benefits, Excluding [Text Block]	Disclosure	Level3TextBlock,Level4Detail	RollForward	True	CONSISTENT	True	Summary Of Income Tax Contingencies [Text Block]	Unrecognized Tax Benefits	

✓ [Disclosure Consistent] = 'CONSISTENT'

Edit Filter

In 6,023 reports there are 754,430 fact sets:

- 407,392 fact sets (54%) are text blocks (Level 1 Notes, Level 2 Policies, Level 3 Disclosures)
- 181,063 fact sets (24%) are sets
- 120,708 fact sets (16%) are roll ups
- 37,721 fact sets (5%) are roll forwards
- 7,546 fact sets (1%) are roll forward infos or something else

Each fact set discloses specific information. Each fact set must conform to a set of **disclosure mechanics rules** that (a) describe the disclosure and (b) can be used to verify that the disclosure is consistent with the provided description (i.e. the rules).

Rules	Line of Reasoning
	This disclosure: disclosures:InventoryNetRollUp
	- MUST be represented by a network with the SEC Category: cm:DisclosureType
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp
	- cm:RollUp REQUIRES total: us-gaap:InventoryNet
	- Or by the allowed alternative concept: us-gaap:InventoryNetOfAllowancesCustomerAdvancesAndProgressBillings
	- Or by the allowed alternative concept: us-gaap:PublicUtilitiesInventory
	- Or by the allowed alternative concept: us-gaap:AirlineRelatedInventory
	- Or by the allowed alternative concept: us-gaap:RetailRelatedInventory
	- Or by the allowed alternative concept: us-gaap:EnergyRelatedInventory
	- Or by the allowed alternative concept: us-gaap:AgriculturalRelatedInventory
	- MUST be represented as using the Level 3 Disclosure Text Block : us-gaap:ScheduleOfInventoryCurrentTableTextBlock
	- Or by the allowed alternative concept: us-gaap:ScheduleOfUtilityInventoryTextBlock
	- Requires the policy to be reported using the Level 2 Policy Text Block : us-gaap:InventoryPolicyTextBlock
	- Or by the allowed alternative concept: us-gaap:InventoryMajorClassesPolicy
	- Or by the allowed alternative concept: us-gaap:InventorySuppliesPolicy
	- Or by the allowed alternative concept: us-gaap:InventoryWorkInProgressPolicy
	- Or by the allowed alternative concept: us-gaap:InventoryFinishedGoodsPolicy
	- Requires the note to be reported using the Level 1 Note Text Block : us-gaap:InventoryDisclosureTextBlock

Component: (Network and Table)	
Network	100140 - Disclosure - INVENTORIES
Table	Statement [Table]
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK
Period [Axis]	2016-07-01/2017-06-30
Legal Entity [Axis]	Entity [Domain]
Unit [Axis]	
Statement [Line Items]	
INVENTORIES	
	NOTE 7 — INVENTORIES
	The components of inventories were as follows:
	(In millions)
	June 30, 2017 2016
	Raw materials \$ 797 \$ 612
	Work in process 145 158
	Finished goods 1,239 1,481
	Total \$ 2,181 \$ 2,251

Component: (Network and Table)	
Network	100370 - Disclosure - INVENTORIES (Tables)
Table	Statement [Table]
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK
Unit [Axis]	
Period [Axis]	2016-07-01/2017-06-30
Legal Entity [Axis]	Entity [Domain]
Statement [Line Items]	
Components of Inventories	
	The components of inventories were as follows:
	(In millions)
	June 30, 2017 2016
	Raw materials \$ 797 \$ 612
	Work in process 145 158
	Finished goods 1,239 1,481
	Total \$ 2,181 \$ 2,251

Component: (Network and Table)	
Network	100710 - Disclosure - Components of Inventories (Detail)
Table	Inventory, Current [Table]
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK
Legal Entity [Axis]	Entity [Domain]
Unit [Axis]	USD
Period [Axis]	
Inventory [Line Items]	
	2017-06-30 2016-06-30
Raw materials	797,000,000 612,000,000
Work in process	145,000,000 158,000,000
Finished goods	1,239,000,000 1,481,000,000
Total	2,181,000,000 2,251,000,000

The **disclosure mechanics rules** describes each disclosure.

Each fact set is a disclosure, each disclosure has disclosure mechanics rules that describe the disclosure.

Rules	Line of Reasoning
	This disclosure: disclosures:InventoryNetRollUp
	- MUST be represented by a network with the SEC Category: cm:DisclosureType
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp
	- cm:RollUp REQUIRES total: us-gaap:InventoryNet
	- Or by the allowed alternative concept: us-gaap:InventoryNetOfAllowancesCustomerAdvancesAndProgressBillings
	- Or by the allowed alternative concept: us-gaap:PublicUtilitiesInventory
	- Or by the allowed alternative concept: us-gaap:AirlineRelatedInventory
	- Or by the allowed alternative concept: us-gaap:RetailRelatedInventory
	- Or by the allowed alternative concept: us-gaap:EnergyRelatedInventory
	- Or by the allowed alternative concept: us-gaap:AgriculturalRelatedInventory
	- MUST be represented as using the Level 3 Disclosure Text Block : us-gaap:ScheduleOfInventoryCurrentTableTextBlock
	- Or by the allowed alternative concept: us-gaap:ScheduleOfUtilityInventoryTextBlock
	- Requires the policy to be reported using the Level 2 Policy Text Block : us-gaap:InventoryPolicyTextBlock
	- Or by the allowed alternative concept: us-gaap:InventoryMajorClassesPolicy
	- Or by the allowed alternative concept: us-gaap:InventorySuppliesPolicy
	- Or by the allowed alternative concept: us-gaap:InventoryWorkInProgressPolicy
	- Or by the allowed alternative concept: us-gaap:InventoryFinishedGoodsPolicy
	- Requires the note to be reported using the Level 1 Note Text Block : us-gaap:InventoryDisclosureTextBlock

If there are rules for 100% of the 194 disclosures contained in 194 fact sets in the 2017 Microsoft 10-K; and if each of the represented disclosures are consistent with the articulated rules; then each fact set is CORRECT.

#	Pattern	Disclosure Found	Disclosure Consist.	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Accumulated Other Comprehensive Income Loss Table [Text Block]	Stockholders Equity
	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
	Component	True	CONSISTENT	True	-	-
	TextBlock	True	CONSISTENT	True	Basis Of Accounting Policy Policy [Text Block]	NOT-EXPECTED
	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Cash And Cash Equivalents Period Increase Decrease
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Deferred Tax Assets And Liabilities Table [Text Block]	Deferred Tax Assets Liabilities Net
	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Document Fiscal Period Focus
	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Entity Registrant Name
Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Table [Text Block]	Finite Lived Intangible Asset Useful Life
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Future Amortization Expense Table [Text Block]	Finite Lived Intangible Assets Net
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Finite Lived Intangible Assets Table [Text Block]	Finite Lived Intangible Assets Net
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Future Minimum Rental Payments For Operating Leases Table [Text Block]	Operating Leases Future Minimum Payments Due
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Future Minimum Lease Payments For Capital Leases Table [Text Block]	Capital Leases Future Minimum Payments Due
Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Goodwill [Text Block]	Goodwill
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Income Before Income Tax Domestic And Foreign Table [Text Block]	Income Loss From Continuing Operations Before Income Taxes Minority Interest And In...
	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income Loss
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Components Of Income Tax Expense Benefit Table [Text Block]	Income Tax Expense Benefit
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Inventory Current Table [Text Block]	Inventory Net
	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities And Stockholders Equity
Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Entity Wide Disclosure On Geographic Areas Long Lived Assets In Ind...	Noncurrent Assets
Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Debt Instruments [Text Block]	Debt Instrument Face Amount
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Maturities Of Long Term Debt Table [Text Block]	Debt Instrument Face Amount
	TextBlock	False	CONSISTENT	True	NOT-FOUND	NOT-EXPECTED
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Other Nonoperating Income Expense Table [Text Block]	Nonoperating Income Expense
Level4Detail	Hierarchy	True	CONSISTENT	True	Property Plant And Equipment Policy [Text Block]	Property Plant And Equipment Useful Life
Level4Detail	RollUp	True	CONSISTENT	True	Property Plant And Equipment [Text Block]	Property Plant And Equipment Net
Level4Detail	RollUp	True	CONSISTENT	True	Schedule Of Effective Income Tax Rate Reconciliation Table [Text Block]	Effective Income Tax Rate Continuing Operations
Level4Detail	RollForward	True	CONSISTENT	True	Schedule Of Restructuring Reserve By Type Of Cost [Text Block]	Restructuring Reserve
Level4Detail	Hierarchy	True	CONSISTENT	True	Schedule Of Revenue From External Customers Attributed To Foreign Countries B...	Sales Revenue Net
	TextBlock	True	CONSISTENT	True	Revenue Recognition Policy [Text Block]	NOT-EXPECTED
Level4Detail	RollForward	True	CONSISTENT	True	Disclosure Of Share Based Compensation Arrangements By Share Based Payment...	Share Based Compensation Arrangement By Share Based Payment Award Equity Instru...
Level4Detail	RollForwardInfo	True	CONSISTENT	True	Disclosure Of Share Based Compensation Arrangements By Share Based Payment...	Share Based Compensation Arrangement By Share Based Payment Award Equity Instru...
	TextBlock	True	CONSISTENT	True	Significant Accounting Policies [Text Block]	NOT-EXPECTED
	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Stockholders Equity
	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income Net Of Tax
Level4Detail	RollForward	True	CONSISTENT	True	Summary Of Income Tax Contingencies [Text Block]	Unrecognized Tax Benefits

Fundamental accounting concept relations continuity cross check rules make sure there are no inconsistencies or contradictions BETWEEN fact sets. (i.e. one fact set says one thing and another fact says something different)

There are 21 high-level accounting related consistency cross checks watching over Microsoft's primary financial statements.

Entity	Period	ID	Test	Result	Amount Of...	Evaluation
0000789019	2017-FY	FAC_CONSISTENCY_1	facEquity = (fac:EquityAttributableToParent + fac:EquityAttributableToNoncontrollingInterest)	True	0	facEquity[72,394,000,000] = (fac:EquityAttributableToParent[us-gaap:StockholdersEquity[72,394,000,000]] + fac:EquityAttributableToNoncontrollingInterest[0])
0000789019	2017-FY	FAC_CONSISTENCY_10	facNetCashFlowFromInvestingActivities = (fac:NetCashFlowFromInvestingActivitiesContinuing + fac:NetCashFlowFromInvestingActivitiesDiscontinued)	True	0	facNetCashFlowFromInvestingActivities[(46,781,000,000)] = (fac:NetCashFlowFromInvestingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations[(46,781,000,000)]] + fac:NetCashFlowFromInvestingActivitiesDiscontinued[0])
0000789019	2017-FY	FAC_CONSISTENCY_11	facNetCashFlowFromFinancingActivities = (fac:NetCashFlowFromFinancingActivitiesContinuing + fac:NetCashFlowFromFinancingActivitiesDiscontinued)	True	0	facNetCashFlowFromFinancingActivities[(8,408,000,000)] = (fac:NetCashFlowFromFinancingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations[8,408,000,000]] + fac:NetCashFlowFromFinancingActivitiesDiscontinued[0])
0000789019	2017-FY	FAC_CONSISTENCY_12	facGrossProfit = (fac:Revenues - fac:CostOfRevenue)	True	0	facGrossProfit[us-gaap:GrossProfit[55,689,000,000]] = (fac:Revenues[us-gaap:SalesRevenueNet[89,950,000,000]] - fac:CostOfRevenue[us-gaap:CostOfRevenue[34,261,000,000]])
0000789019	2017-FY	FAC_CONSISTENCY_13	facOperatingIncomeLoss = (fac:GrossProfit - fac:OperatingExpenses)	True	0	facOperatingIncomeLoss[us-gaap:OperatingIncomeLoss[22,326,000,000]] = (fac:GrossProfit[us-gaap:GrossProfit[55,689,000,000]] - fac:OperatingExpenses[33,363,000,000])
0000789019	2017-FY	FAC_CONSISTENCY_15	facIncomeLossFromContinuingOperationsBeforeTax = (fac:OperatingIncomeLoss + fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments)	True	0	facIncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[23,149,000,000]] = (fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[22,326,000,000]] + fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[823,000,000])
0000789019	2017-FY	FAC_CONSISTENCY_16	facIncomeLossFromContinuingOperationsAfterTax = (fac:IncomeLossFromContinuingOperationsBeforeTax - fac:IncomeTaxExpenseBenefit)	True	0	facIncomeLossFromContinuingOperationsAfterTax[21,204,000,000] = (fac:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[23,149,000,000] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[1,945,000,000]])
0000789019	2017-FY	FAC_CONSISTENCY_17	facNetIncomeLoss = (fac:IncomeLossFromContinuingOperationsAfterTax + fac:IncomeLossFromDiscontinuedOperationsNetOfTax + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax)	True	0	facNetIncomeLoss[21,204,000,000] = (fac:IncomeLossFromContinuingOperationsAfterTax[21,204,000,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0])
0000789019	2017-FY	FAC_CONSISTENCY_18	facNetIncomeLoss = (fac:NetIncomeLossAttributableToParent + fac:NetIncomeLossAttributableToNoncontrollingInterest)	True	0	facNetIncomeLoss[21,204,000,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[21,204,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[0])
0000789019	2017-FY	FAC_CONSISTENCY_19	facNetIncomeLossAvailableToCommonStockholdersBasic = (fac:NetIncomeLossAttributableToParent - fac:PreferredStockDividendsAndOtherAdjustments)	True	0	facNetIncomeLossAvailableToCommonStockholdersBasic[21,204,000,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[21,204,000,000]] - fac:PreferredStockDividendsAndOtherAdjustments[0])
0000789019	2017-FY	FAC_CONSISTENCY_2	facAssets = fac:LiabilitiesAndEquity	True	0	facAssets[us-gaap:Assets[241,086,000,000]] = fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity[241,086,000,000]]
0000789019	2017-FY	FAC_CONSISTENCY_20	facComprehensiveIncomeLoss = (fac:ComprehensiveIncomeLossAttributableToParent + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest)	True	0	facComprehensiveIncomeLoss[20,098,000,000] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[20,098,000,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[0])
0000789019	2017-FY	FAC_CONSISTENCY_21	facComprehensiveIncomeLoss = (fac:NetIncomeLoss + fac:OtherComprehensiveIncomeLoss)	True	0	facComprehensiveIncomeLoss[20,098,000,000] = (fac:NetIncomeLoss[21,204,000,000] + fac:OtherComprehensiveIncomeLoss[(1,106,000,000)])
0000789019	2017-FY	FAC_CONSISTENCY_3	facAssets = (fac:CurrentAssets + fac:NoncurrentAssets)	True	0	facAssets[us-gaap:Assets[241,086,000,000]] = (fac:CurrentAssets[us-gaap:AssetsCurrent[159,851,000,000]] + fac:NoncurrentAssets[81,235,000,000])
0000789019	2017-FY	FAC_CONSISTENCY_4	facLiabilities = (fac:CurrentLiabilities + fac:NoncurrentLiabilities)	True	0	facLiabilities[us-gaap:Liabilities[168,692,000,000]] = (fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent[64,527,000,000]] + fac:NoncurrentLiabilities[104,165,000,000])
0000789019	2017-FY	FAC_CONSISTENCY_5	facLiabilitiesAndEquity = (fac:Liabilities + fac:CommitmentsAndContingencies + fac:TemporaryEquity + fac:Equity)	True	0	facLiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity[241,086,000,000]] = (fac:Liabilities[us-gaap:Liabilities[168,692,000,000]] + fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies[0]] + fac:TemporaryEquity[0] + fac:Equity[72,394,000,000])
0000789019	2017-FY	FAC_CONSISTENCY_50	facNetCashFlow = (fac:NetCashFlowContinuing + fac:NetCashFlowDiscontinued + fac:ExchangeGainsLosses)	True	0	facNetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[1,153,000,000]] = (fac:NetCashFlowContinuing[1,134,000,000] + fac:NetCashFlowDiscontinued[0] + fac:ExchangeGainsLosses[us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents[19,000,000]])
0000789019	2017-FY	FAC_CONSISTENCY_6	facNetCashFlow = (fac:NetCashFlowFromOperatingActivities + fac:NetCashFlowFromInvestingActivities + fac:NetCashFlowFromFinancingActivities + fac:ExchangeGainsLosses)	True	0	facNetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[1,153,000,000]] = (fac:NetCashFlowFromOperatingActivities[39,507,000,000] + fac:NetCashFlowFromInvestingActivities[(46,781,000,000)] + fac:NetCashFlowFromFinancingActivities[8,408,000,000] + fac:ExchangeGainsLosses[us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents[19,000,000]])
0000789019	2017-FY	FAC_CONSISTENCY_7	facNetCashFlowContinuing = (fac:NetCashFlowFromOperatingActivitiesContinuing + fac:NetCashFlowFromInvestingActivitiesContinuing + fac:NetCashFlowFromFinancingActivitiesContinuing)	True	0	facNetCashFlowContinuing[1,134,000,000] = (fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[39,507,000,000]] + fac:NetCashFlowFromInvestingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations[(46,781,000,000)]] + fac:NetCashFlowFromFinancingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations[8,408,000,000]])
0000789019	2017-FY	FAC_CONSISTENCY_8	facNetCashFlowDiscontinued = (fac:NetCashFlowFromOperatingActivitiesDiscontinued + fac:NetCashFlowFromInvestingActivitiesDiscontinued + fac:NetCashFlowFromFinancingActivitiesDiscontinued)	True	0	facNetCashFlowDiscontinued[0] = (fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] + fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] + fac:NetCashFlowFromFinancingActivitiesDiscontinued[0])
0000789019	2017-FY	FAC_CONSISTENCY_9	facNetCashFlowFromOperatingActivities = (fac:NetCashFlowFromOperatingActivitiesContinuing + fac:NetCashFlowFromOperatingActivitiesDiscontinued)	True	0	facNetCashFlowFromOperatingActivities[39,507,000,000] = (fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[39,507,000,000]] + fac:NetCashFlowFromOperatingActivitiesDiscontinued[0])

If the representation of current period information is consistent with the representation in prior reports created by Microsoft; then the reports are consistent between reporting periods.

This is a clue that the report is created correctly.

Component: (Network and Table)					
Network	001 - Unknown - Income Statement, Multi Step, With Operating Income, Special 6				
Table	Income Statement, Single Step [Table]				
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK				
	Period [Axis]				
Income Statement [Line Items]	2016-07-01/2016-12-31	2016-07-01/2016-09-30	2015-07-01/2016-06-30	2015-07-01/2016-03-31	2015-07-01/2015-12-31
Net Income (Loss) [Roll Up]					
Income (Loss) from Continuing Operations After Tax					
Income (Loss) from Continuing Operations Before Tax					
Operating Income (Loss) [Roll Up]					
Gross Profit [Roll Up]					
Revenues	44,543,000,000	20,453,000,000	85,320,000,000	64,706,000,000	44,175,000,000
Cost of Revenue	17,745,000,000	7,844,000,000	32,780,000,000	24,801,000,000	17,079,000,000
Gross Profit	26,798,000,000	12,609,000,000	52,540,000,000	39,905,000,000	27,096,000,000
Operating Expenses	15,396,000,000	7,384,000,000	32,358,000,000	22,803,000,000	15,277,000,000
Operating Income (Loss)	11,402,000,000	5,225,000,000	20,182,000,000	17,102,000,000	11,819,000,000
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	286,000,000	100,000,000	(431,000,000)	(698,000,000)	(451,000,000)
Income (Loss) from Continuing Operations Before Tax	11,688,000,000	5,325,000,000	19,751,000,000	16,404,000,000	11,368,000,000
Income Tax Expense (Benefit)	1,798,000,000	635,000,000	2,953,000,000	2,728,000,000	1,750,000,000
Income (Loss) from Continuing Operations After Tax	9,890,000,000	4,690,000,000	16,798,000,000	13,676,000,000	9,618,000,000
Income (Loss) from Discontinued Operations, Net of Tax	0	0	0	0	0
Extraordinary Items of Income (Expense), Net of Tax	0	0	0	0	0
Net Income (Loss)	9,890,000,000	4,690,000,000	16,798,000,000	13,676,000,000	9,618,000,000

Component: (Network and Table)					
Network	001 - Unknown - Cash Flow Statement				
Table	Cash Flow Statement [Table]				
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK				
	Period [Axis]				
Cash Flow Statement [Line Items]	2016-07-01/2016-12-31	2016-07-01/2016-09-30	2015-07-01/2016-06-30	2015-07-01/2016-03-31	2015-07-01/2015-12-31
Net Cash Flow [Roll Up]					
Net Cash Flow from Operating Activities [Roll Up]					
Net Cash Flow from Operating Activities, Continuing	17,842,000,000	11,549,000,000	33,325,000,000	24,861,000,000	14,192,000,000
Net Cash Flow from Operating Activities, Discontinued	0	0	0	0	0
Net Cash Flow from Operating Activities	17,842,000,000	11,549,000,000	33,325,000,000	24,861,000,000	14,192,000,000
Net Cash Flow from Investing Activities [Roll Up]					
Net Cash Flow from Investing Activities, Continuing	(33,221,000,000)	(18,470,000,000)	(23,950,000,000)	(13,877,000,000)	(8,394,000,000)
Net Cash Flow from Investing Activities, Discontinued	0	0	0	0	0
Net Cash Flow from Investing Activities	(33,221,000,000)	(18,470,000,000)	(23,950,000,000)	(13,877,000,000)	(8,394,000,000)
Net Cash Flow from Financing Activities [Roll Up]					
Net Cash Flow from Financing Activities, Continuing	17,345,000,000	14,329,000,000	(8,393,000,000)	(9,364,000,000)	(4,146,000,000)
Net Cash Flow from Financing Activities, Discontinued	0	0	0	0	0
Net Cash Flow from Financing Activities	17,345,000,000	14,329,000,000	(8,393,000,000)	(9,364,000,000)	(4,146,000,000)
Exchange Gains (Losses)	(8,000,000)	10,000,000	(67,000,000)	(45,000,000)	(62,000,000)
Net Cash Flow	1,958,000,000	7,418,000,000	915,000,000	1,575,000,000	1,590,000,000

If information is represented consistent with peers of Microsoft that use the same reporting style (and therefore have the same set of fundamental accounting concept relations); then the Microsoft report is consistent with other entities that use the same reporting style.

This is a clue that the report is created correctly.

Component: (Network and Table)					
Network	101 - Unknown General Information				
Table	General Information [Table]				
Drop Filter Fields Here					
	Period [Axis]	Reporting Entity [Axis]			
	2016-07-31/2017-01-28	2016-09-25/2016-12-31	2016-07-01/2016-12-31	2016-04-01/2016-12-31	2015-11-28/2016-12-02
General Information [Line Items]	0000858877 http://www.sec.gov/CIK	0000320193 http://www.sec.gov/CIK	0000789019 http://www.sec.gov/CIK	0000880807 http://www.sec.gov/CIK	0000796343 http://www.sec.gov/CIK
General Information [Hierarchy]					
Entity Registrant Name	CISCO SYSTEMS, INC.	APPLE INC	MICROSOFT CORPORATION	AMERICAN SUPERCONDUCTING CORPORATION	ADOBE SYSTEMS INC
Entity Central Index Key	0000858877	0000320193	0000789019	0000880807	0000796343
Entity Filer Category	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer	Accelerated Filer	Large Accelerated Filer
Trading Symbol	CSCO	AAPL	MSFT	AMSC	0
Fiscal Year End	--07-29	--09-30	--06-30	--03-31	--12-02
Fiscal Year Focus	2017	2017	2017	2016	2016
Fiscal Period Focus	Q2	Q1	Q2	Q3	FY
Document Type	10-Q	10-Q	10-Q	10-Q	10-K
Balance Sheet Date	2017-01-28	2016-12-31	2016-12-31	2016-12-31	2016-12-02

Component: (Network and Table)					
Network	101 - Unknown Balance Sheet, Classified				
Table	Balance Sheet, Classified [Table]				
Drop Filter Fields Here					
	Period [Axis]	Reporting Entity [Axis]			
	2017-01-28	2016-12-31		2016-12-02	
Balance Sheet [Line Items]	0000858877 http://www.sec.gov/CIK	0000320193 http://www.sec.gov/CIK	0000789019 http://www.sec.gov/CIK	0000880807 http://www.sec.gov/CIK	0000796343 http://www.sec.gov/CIK
Assets [Roll Up]					
Current Assets	83,392,000,000	103,332,000,000	144,949,000,000	64,260,000	5,839,774,000
Noncurrent Assets	42,856,000,000	227,809,000,000	79,661,000,000	45,981,000	6,867,340,000
Assets	126,248,000,000	331,141,000,000	224,610,000,000	110,241,000	12,707,114,000
Liabilities and Equity [Roll Up]					
Liabilities [Roll Up]					
Current Liabilities	22,708,000,000	84,130,000,000	70,787,000,000	38,364,000	2,811,635,000
Noncurrent Liabilities	39,722,000,000	114,621,000,000	85,014,000,000	8,084,000	2,470,644,000
Liabilities	62,430,000,000	198,751,000,000	155,801,000,000	46,448,000	5,282,279,000
Commitments and Contingencies	xsl:nil	xsl:nil	xsl:nil	xsl:nil	xsl:nil
Temporary Equity	0	0	0	0	0
Equity [Roll Up]					
Equity Attributable to Parent	63,811,000,000	132,390,000,000	68,809,000,000	63,793,000	7,424,835,000
Equity Attributable to Noncontrolling Interest	7,000,000	0	0	0	0
Equity	63,818,000,000	132,390,000,000	68,809,000,000	63,793,000	7,424,835,000
Liabilities and Equity	126,248,000,000	331,141,000,000	224,610,000,000	110,241,000	12,707,114,000

If the relationships between the report element categories are consistent with the machine-readable description of the expected structure of the report; and if this is true for every fact set included in the report; then the structure of the model is consistent with what is expected.

Child	Parent						
	Network	Table	Axis	Member	LineItems	Abstract	Concept
Network	0	0	0	0	0	0	0
Table	0	0	0	0	0	128	0
Axis	0	229	0	0	0	0	0
Member	0	0	229	264	0	0	0
LineItems	0	128	0	0	0	0	0
Abstract	128	0	0	0	26	5	0
Concept	0	0	0	0	428	152	0

Label	Report Element Class	Period	Balance	Preferred L...	Name
Statement [Table]	[Table]			Terse Label	us-gaap:StatementTable
Legal Entity [Axis]	[Axis]			Terse Label	dei:LegalEntityAxis
Entity [Domain]	[Member]			Terse Label	dei:EntityDomain
Statement [Line Items]	[LineItems]			Terse Label	us-gaap:StatementLineItems
Assets	[Abstract]			Terse Label	us-gaap:AssetsAbstract
Current assets:	[Abstract]			Terse Label	us-gaap:AssetsCurrentAbstract
Cash and cash equivalents	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:CashAndCashEquivalentsAtCarryingValue
Short-term investments (including securities loaned of \$3,694	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:AvailableForSaleSecuritiesCurrent
Total cash, cash equivalents, and short-term investments	[Concept] Monetary	As Of	Debit	Total Label	us-gaap:CashCashEquivalentsAndShortTermInvestments
Accounts receivable, net of allowance for doubtful accounts of \$405 and \$426	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:AccountsReceivableNetCurrent
Inventories	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:InventoryNet
Other	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:OtherAssetsCurrent
Total current assets	[Concept] Monetary	As Of	Debit	Total Label	us-gaap:AssetsCurrent
Property and equipment, net of accumulated depreciation of \$24,179 and \$19,800	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:PropertyPlantAndEquipmentNet
Equity and other investments	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:LongTermInvestments
Goodwill	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:Goodwill
Intangible assets, net	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:FiniteLivedIntangibleAssetsNet
Other long-term assets	[Concept] Monetary	As Of	Debit	Terse Label	us-gaap:OtherAssetsNoncurrent
Total assets	[Concept] Monetary	As Of	Debit	Total Label	us-gaap:Assets

Lean Six Sigma is a discipline that combines the problem solving methodologies and quality enhancement techniques of Six Sigma with the process improvement tools and efficiency concepts of Lean Manufacturing .

Because an XBRL-based report is made up of many pieces, Lean Six Sigma philosophies and techniques can be used to measure and control report quality.

